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**THE IMPACT OF THE PERFORMANCE-BASED RESEARCH
FUND ON ACCOUNTING ACADEMICS' LIFE IN
UNIVERSITIES IN NEW ZEALAND**

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SHARON MANASSEH



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ABSTRACT

This thesis explores the impact of the Performance-Based Research Fund's (PBRF) system on accounting academics' work lives in New Zealand. The study first explores the perception of line managers (Heads of Schools/Departments) towards the PBRF experiences of accounting academics. This study then provides the viewpoints of the accounting academics themselves regarding their PBRF experiences. The PBRF was established in 2003 with an objective to encourage and reward excellent research in the tertiary education sector. To date, the PBRF has conducted four cycles of assessment in New Zealand; the latest round was in 2018. Thirty-six tertiary education organisations (TEOs) participated in the fourth PBRF round in 2018. Over NZ\$1 billion worth of funds was allocated to the tertiary education sector during that 6-year funding period (TEC, 2019).

Prior studies internationally have raised concerns regarding the negative impact that performance-based research funding systems have on academic life. The studies in New Zealand have explored the impact of PBRF in the education, nursing, design, humanities and social sciences departments in universities. However, no study has been conducted on the accounting schools in New Zealand universities.

This thesis uses institutional theory to analyse the findings in this study. The findings point towards the conclusion that the coercive, mimetic, and normative forces of isomorphism are at work in New Zealand universities in response to the PBRF requirements. Universities and accounting schools believe that they have little choice but to respond to the rules imposed by the government through the PBRF. A mixed methods approach was adopted to provide an in-depth understanding of the impact of the PBRF on accounting academics' lives in New Zealand. The study employed a sequential exploratory strategy. This strategy involved two phases: the first phase involved qualitative data collection and analysis, while the second phase involved quantitative data collection and analysis that built on the results of the first phase. The qualitative (interview) findings were used to develop the questionnaire instrument for the quantitative data collection.

The findings in this study indicate that the PBRF has caused an increase in research outputs especially in universities where that had very little research focus prior to the introduction of PBRF exercise. Research quality has also increased in terms of an increase in academic publication in A*, A and B journals. PBRF has helped increase the status and reputation of New Zealand universities and academics nationally and internationally. Academics are also more experienced in applying for external research grants and working in research teams.

However, the negative consequences of the PBRF system seem to far outweigh its benefits. There is evidence that academics are hard pressed for time to complete their tasks, leading to stress and illness. Academics are working long hours into the evenings and at weekends to complete all their tasks. Under the PBRF regime, the time allocated to academics for research is higher than for teaching. Academics have less time available to develop innovate teaching. Academics are working under immense pressure to research and publish in high-ranked journals; for those who do not, they may be asked to leave. Many academics who could not cope with the increasing demands of conducting both teaching and research tasks or who were research inactive, left academia in the earlier rounds; more plan or might be 'coerced' to leave. The new work environment in universities has no place for research-inactive academics. Further, academics have restricted freedom to pursue their own research interests. Staff recruitment policies in universities have been aligned to meet PBRF requirements. Potential candidates must show evidence of a good potential PBRF profile. Even HoDs are apprehensive that new and emerging researchers will be unable to cope with the research, teaching, and administrative/service expectations when they start their careers in universities. Therefore, universities are reluctant to hire new and emerging researchers because doing so may risk their university rankings. Instead, there is evidence of gaming practices. Prolific researchers are more likely to be hired to boost university scores. Research-active academics are able to negotiate reduced teaching hours. The additional teaching loads seem to be passed to teaching-only staff, a practice that has negative consequences because there are no expectations for teaching-only staff to be research productive. The hiring of teaching-only staff has multiple consequences; it restricts research-informed teaching, weakens the teaching–research nexus, and conflicts with the Education Act 1989 which suggests that teaching staff must be actively involved in research activities. Academics criticise the PBRF and suggest that, if its aim was to increase the focus on

research, it has done that, but at the expense of other activities. Academics suggest that PBRF should be abolished.

This study provides important insights on the impact on accounting academics life by the PBRF regime imposed on policy makers, university senior management, and HoDs. This study, generally offers valuable information on the consequences that the PBRF has on the work life of an academic. Further, the study will benefit senior management and HoDs by providing insights that can help in their decision-making processes. While this study had a New Zealand context, managers globally at universities need to ensure that academics are supported so that they can fulfil all their academic roles. Decision makers in the university must give attention to other functions in the university such as teaching excellence, student supervision, learning support, and quality of assessment.

The main limitation of this study is that, because of the low response rate from the academics, meaningful quantitative analysis was restricted. Future research could focus on the impact that the PBRF has on teaching quality and student learning. For instance, the impact on teaching developments and innovations were perceived to be negative because of the PBRF. This area needs to be explored, because there is a perception that the PBRF has impacted negatively on teaching in that academics have a lack of time to innovate in their teaching because of research pressure and commitments. To gain more insights into the academic responses, undertaking a study that used in-depth interviews with academics at all levels would add value to the literature on the teaching experiences of academics. Furthermore, there needs to be more research on the costs and benefits of conducting the PBRF exercise. It appears there are many hidden costs, especially in terms of human costs involving the long work hours that academics are putting in to cope with their role in academia. Hidden costs that include stress, impaired well-being, and job dissatisfaction ultimately impact on the quality of teaching and student learning and experience in higher education. Such a perceived serious consequence need to be researched.

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“I can do all things through Christ who strengthens me”

Philippians 4:13

Pursuing this PhD journey has been a dream and aspiration for a long time and, for a long time, I thought it would remain a dream. Little did I realise that because it was a desire that God put in my heart, He brought it to completion. As if the PhD journey itself were not challenging enough, life decided to throw in some of the most difficult experiences during the period of my study. My brother, Stephen Manasseh was diagnosed with cancer 6 months after I enrolled for my studies and passed away 2 years after the diagnosis. We all lived in the hope that he would be healed. The grief was unimaginable but to us, to live is Christ, and to die is gain. He was the one who encouraged me to further my studies in New Zealand. Five months after his death, my father, Manasseh Manoharan passed away. Another hero in my life. He had mild dementia in his last days, but he clearly said that I have his blessings to pursue my PhD. My father was a life-long educator, a passionate teacher. He empowered many to continue to learn, upskill, and dream big. He would have been proud that a part of my thesis was about giving academics a say, that it salutes the teachers that seem to have been side lined in this new era.

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Me: “*I have finished!*”

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TABLE OF CONTENTS

Abstract.....	ii
Acknowledgement	v
TABLE OF CONTENTS.....	vii
List of Tables	xii
List of Figures	xiii
CHAPTER 1	14
AN OVERVIEW OF THE RESEARCH.....	14
1.1 Introduction.....	14
1.2 Background.....	14
1.2.1 Global rise in performance-based research funding systems.....	14
1.2.2 New public management and higher education.....	15
1.2.3 The New Zealand higher education sector.....	17
1.3 Research Issues	20
1.4 Research Objectives.....	23
1.5 Research Methods.....	23
1.6 Contribution of Study	25
1.7 Personal Motivation for Study.....	26
1.8 Thesis Outline	27
1.9 Summary	29
CHAPTER 2	30
PERFORMANCE-BASED RESEARCH FUNDING SYSTEMS IN THE HIGHER EDUCATION SECTOR.....	30
2.1 Introduction.....	30
2.2 Neoliberalism and New Public Management	30
2.2.1 NPM and university management.....	31
2.2.2 Performance-based research funding systems in the higher education sector.....	33
2.3 The Research Assessment Exercise (RAE) in the UK.....	35
2.4 Excellence in Research for Australia (ERA)	39
2.5 The Establishment of the PBRF.....	41
2.5.1 The PBRF's design.....	43

2.5.2 New and merging researchers.....	45
2.6 Summary.....	48
CHAPTER 3	50
LITERATURE REVIEW: THE IMPACT OF PERFORMANCE-BASED RESEARCH FUNDING SYSTEMS ON ACADEMICS	50
3.1 Introduction.....	50
3.2 Historical Context for Changes in Academia	50
3.3 Teaching and Research Nexus.....	54
3.4 Impact on Teaching.....	60
3.5 Academic Life.....	62
3.5.1 Academic stress and workload	62
3.5.2 Academic collaboration	63
3.5.3 Academic identity, staff turnover and recruitment	64
3.6 New and Emerging Researchers	66
3.7 University Processes and Systems.....	68
3.6 Implication from Prior Studies.....	69
3.7 Summary and the Knowledge Gap	73
CHAPTER 4	75
THEORETICAL FRAMEWORK.....	75
4.1 Introduction.....	75
4.2 Institutional Theory.....	75
4.2.1 Coercive isomorphism	77
4.2.2 Normative isomorphism	78
4.2.3 Mimetic isomorphism.....	79
4.3 Institutional Theory and Higher Education.....	80
4.4 Institutional Theory and this Thesis.....	86
4.5 Summary	88
CHAPTER 5 RESEARCH METHODOLOGY	90
5.1 Introduction.....	90
5.2 Philosophical Assumptions.....	90
5.2.1 Ontological and epistemological assumptions.....	90
5.2.2 The pragmatic paradigm	92
5.3 Mixed Methodology.....	92

5.4 Research Design.....	95
5.4.1 Phase I: Interviews.....	97
5.4.2 Interview guide.....	98
5.4.3 Thematic analysis.....	100
5.4.4 Data familiarisation.....	101
5.4.5 Phase II: Questionnaire.....	101
5.4.6 Questionnaire design.....	102
5.4.7 Data analysis.....	102
5.4.8 Phase III: Triangulation.....	103
5.5 Research Ethics.....	104
5.6 Summary and Conclusion.....	104
CHAPTER 6.....	106
INTERVIEW FINDINGS.....	106
6.1 Introduction.....	106
6.2 Management of the PBRF.....	107
6.2.1 Role of the HoD.....	108
6.2.2 HoDs understanding of the PBRF.....	111
6.3 Academic Life.....	113
6.3.1 Academic workload.....	114
6.3.2 Academic experiences.....	116
6.3.3 New and emerging academics.....	121
6.3.4 Support system.....	124
6.4 Teaching and Research Nexus.....	133
6.4.1 Academic role.....	134
6.4.2 Research-informed teaching.....	136
6.4.3 Impact on teaching.....	139
6.5 Effectiveness of the PBRF.....	144
6.5.1 Achievement of PBRF aims.....	145
6.5.2 Funding allocations in universities.....	149
6.5.3 Impact on accounting research.....	151
6.5.4 Sustainability of the PBRF.....	152
6.6 Summary.....	154
CHAPTER 7.....	156
QUESTIONNAIRE DATA ANALYSIS FINDINGS.....	156

7.1 INTRODUCTION	156
7.2 DEMOGRAPHICS OF ACADEMICS	158
7.3 Academic Life.....	162
7.3.1 Academic understanding of the PBRF.....	162
7.3.2 Academics' workload.	164
7.3.3 Academic experiences.	167
7.3.4 New and emerging researchers.	170
7.3.5 University support system.	173
7.3.6 Staff turnover and staff recruitment.....	181
7.4 The Teaching and Research Nexus.....	186
7.4.1 Academic role.....	186
7.4.2 Research focus.	189
7.4.3 Academic preference.	191
7.4.4 Academic flexibility.	192
7.4.5 Research informed teaching.....	194
7.4.6 Impact on teaching role.....	197
7.5 Effectiveness of the PBRF	200
7.5.1 Impact of PBRF on accounting research.	201
7.5.2 Sustainability of the PBRF.	202
7.5.3 Other impacts on academic experiences.....	205
7.6 Summary	208
CHAPTER 8	210
DISCUSSION AND IMPLICATIONS	210
8.2.1 Impact of the PBRF on accounting academics.....	211
8.2.2 Teaching and research nexus	214
8.2.3 New and emerging researchers.....	216
8.2.4 PBRF's requirements for research outputs.....	217
8.2.5 PBRF impact on teaching	220
8.2.6 PBRF continuation.....	221
8.3 Institutional Impact on Academic Life	222
8.4 Implications of the study.....	227
8.4 Summary	230
CHAPTER 9	232
CONCLUSION AND RECOMMENDATION FOR FUTURE RESEARCH	232

9.4 Limitations of the study	234
9.5 Recommendation for future research.....	234
9.6 Concluding Comments	235
REFERENCES	237
Appendix 1 Questionnaire	268
Appendix 2 Summary of Literature Review	295

LIST OF TABLES

Table 4.1	Research Studies on Higher Education using Theoretical Framework	87
Table 5.1	Semi-structured Interview Guide	103
Table 6.1	Key Themes and Subthemes	109
Table 6.2	Semi-structured Interview Guide (represented)	110
Table 7.1	Key Themes and Subthemes (represented)	162
Table 7.2	Workload Ratio	169
Table 7.3	Academic Experiences	171
Table 7.4	Impact on Staff Turnover	175
Table 7.5	Impact on Staff Recruitment	187
Table 7.6	Impact of PBRF on Academic Role	190
Table 7.7	Task preference	195
Table 7.8	Research-Informed Teaching	198
Table 7.9	Importance of Research-Informed Teaching: Interpretation	200
Table 7.10	Impact on Teaching Role: Interpretation	201
Table 7.11	Impact of PBRF on Teaching Role	204

LIST OF FIGURES

Figure 5.1	Sequential Mixed Method Design.....	99
Figure 7.1	Sequential Mixed Method Design (represented).....	160
Figure 7.2	University Responses.....	162
Figure 7.3	Academic Position.....	163
Figure 7.4	Highest Qualification.....	163
Figure 7.5	Professional Qualification.....	164
Figure 7.6	Work Duration.....	165
Figure 7.7	Academic understanding of PBRF.....	166
Figure 7.8	HoD Support.....	176
Figure 7.9	Mentor Support.....	178
Figure 7.10	Teaching Load.....	179
Figure 7.11	Timetable Arrangements.....	181
Figure 7.12	Marking support.....	182
Figure 7.13	Research Focus.....	191
Figure 7.14	Flexibility in the time spent on Teaching, Research and Administrative/Service Tasks.....	195
Figure 7.15	Research-Informed Teaching.....	197
Figure 7.16	Research & Teaching.....	202
Figure 7.17	Sustainability of the PBRF.....	208

CHAPTER 1

AN OVERVIEW OF THE RESEARCH

1.1 Introduction

Chapter 1 sets out the purpose of this doctoral study, which is to explore the lived experiences of accounting academics since the establishment of the Performance-Based Research Fund (henceforth referred to as the PBRF) in New Zealand. The chapter first presents the background to the development of performance-based research funding systems globally and then provides a discussion on new public management (NPM) and higher education. An explanation as to why the PBRF was established in New Zealand is provided next and the research issue of this study, which is to explore the impact that performance-based research funding systems have had on academic life, is presented. The chapter then goes on to state the study's research objectives, to describe the research methods used for the data collection, and to identify the contribution made by this study. A discussion on the personal motivation for undertaking this study follows and the chapter concludes with an outline of the thesis' chapters.

1.2 Background

This section provides the background to the global rise in performance-based research funding systems and discusses one of the key influences that contributes to this global rise, that is, the influence of neoliberalism and NPM in the higher education sector. This discussion is followed by a brief explanation of the education sector in New Zealand.

1.2.1 Global rise in performance-based research funding systems.

In the 1980s, issues dealing with the performance of universities and research funding became important, because universities were coming to be seen as instruments of the knowledge economy (Lewis, 2014; Lewis & Ross, 2011; Guthrie & Parker 2014; Hood, 1995), and some studies suggest that the amount of investment in research and development in universities has been a key determinant of the wealth and economic expansion in developed countries such as Australia, New Zealand, and the United Kingdom (Lewis & Ross, 2011; Hicks, 2012; Guthrie & Parker, 2014; Parker, 2002). Historically, universities were recognised as the “central knowledge institution of the modern state” (Peters & Roberts, 2000. p. 126). There was limited government

intervention (Townley, 1997) and academics supposedly had significant academic freedom in carrying out their tasks. Increasingly, however, governments globally have been encouraging universities to make a better contribution to the knowledge economy through better quality research productivity (Olssen & Peters, 2005; Guthrie & Parker, 2014). The traditional view where academics in universities were free to pursue knowledge according to how they saw fit (Dewey, 1916; Olssen & Peters, 2005) is being replaced through government intervention, with an institutional focus on productivity and measurement (Olssen & Peters, 2005).

It is useful to understand the changing demands on academics. Arimoto (2014) describes the three 'waves' of change in the role of an academic that have resulted from social changes. The first wave involved the 12th century medieval (premodern) universities. The next wave came in the 19th century when the 'modern university' originated. The third wave involves the postmodern university. This emerged in the late 20th century and is still developing into the 21st century. The three waves defined the identity and roles of academics. During the first wave academics focused on teaching activities alone. In the second wave, research in universities also became important. The focus of the third wave was to move towards a knowledge-based society. Discussing the third wave, (Gibbons et al., 1994) describe how knowledge moved away from pure knowledge, arguing that it had moved from theoretical towards applied knowledge. Applied knowledge is presented as being more beneficial to both the university and society. Arimoto (2014) adds that in the third wave knowledge-based society, there was an emphasis on the importance of knowledge discovery, thereby increasing the focus on research compared to teaching.

1.2.2 New public management and higher education.

The importance of performance-based research funding systems in the public higher education sector has increased because of NPM efforts. The influence of neoliberalism and NPM has redefined university existence (Peters, 2014; Roberts, 2013; Olssen & Peters, 2005). There is a focus on new accountability and competitive funding regimes to validate efficiency in higher education (Peters, 2014; Olssen & Peters, 2005; Hood, 1995).

Over the last three decades, many governments decided to take on a neoliberalism regime to streamline university management (Peters, 2014; Roberts, 2013; Olssen & Peters, 2005). Neoliberalism broadly means the agenda of economic and social transformation

under a free market regime that has come to dominate global politics in the last quarter-century. “The ontological heart of neoliberalism is the idea of a self-interested, utility maximizing individual who is expected to make continuous consumer-style choices in a competitive world” (Roberts, 2013, p. 40). Neoliberalism focuses on developing innovation in the public sector and takes on many ideas from the private sector, which is regarded highly (Hood, 1995). Some of the reasons that have caused universities to move towards commercialisation include the reduction in the amounts of public subsidies they receive and an increase in the number of paying customers (Peters & Roberts, 2000; Peters, 2014).

Neoliberalism has played a significant role in introducing regulation in higher education, influencing the management of schools in universities (Olssen & Peters, 2005). NPM is a broad theory in relation to how governments carry out and organise the services they provide to society (Lane, 2000). NPM efforts have been used to legitimise policies and redesign educational institutions with new accountability and competitive funding regimes (Peters, 2014). The management staff in universities, for example the vice-chancellor, deans, and heads of department (HoDs) have become “knowledge managers”. These knowledge managers manage the university using strategic planning processes traditionally found in the private sector (Peters, 2013 p.13). There is increased regulation through increased strategic university management (Hicks, 2012). It is suggested that under the umbrella of neoliberalism the NPM style of operations in a typical university includes the following: contractual stipulation between principal–agent; the existence of line management; goal-centred targets to maximise profits and efficiency; competitive workload models; output-based measures; a focus on corporate image; externally funded research; and, research separated from teaching and controlled by the government (Olssen & Peters, 2005; Peters, 2013; Raaper & Olssen, 2015; Olssen, 2002). Each of these elements will be explored further in this study with regard to the responses from the HoDs and academics.

NPM typically encourages output-type governance measurement tools to enable the allocation of public funding (Woelert & McKenzie, 2018). High performing research activities in higher education have been acknowledged as an important determinant of economic expansion (Boston, Mischewski, & Smyth, 2005; Curtis, 2007). Globally, the acceptance of the value of research excellence led to governments in many countries such

as the United Kingdom, Australia, and Hong Kong reforming the systems for managing and funding the research activities of higher education institutions (Boston et al.,2005). The Research Assessment Exercise (RAE) was launched in the UK in 1986 (RAE, 2008). The Excellence in Research for Australia (ERA) was implemented in 2010 in Australia (Carr, 2008). The Research Assessment Exercise (RAE) was introduced in Hong Kong in 1993 (Hicks, 2012), and the Performance-based Research Fund system was established in New Zealand in 2003.

1.2.3 The New Zealand higher education sector.

There are eight universities in New Zealand and the Tertiary Education Commission (TEC) invests government funding of approximately NZD2.9 billion in tertiary education in New Zealand each year (TEC, 2018/19). Government ministers from both the Labour and National parties have stressed the need for New Zealand to move up the OECD table of economic performance (Roberts, 2013). Knowledge has been identified as a key requirement and PBRF was established to play a key role in enhancing New Zealand's performance internationally (MOE & Transition TEC, 2002).

The importance of the research and teaching component in a university is embedded in the New Zealand Education Act 1989 S162 (4a(iii) and (iv)). The Act states that all universities must “ensure that their research and teaching are closely interdependent and most of their teaching is done by people who are active in advancing knowledge; and that they meet international standards of research and teaching” (pp. 281-282). Therefore, the focus of this study is on both teaching and research in universities, as they have been impacted upon by the PBRF system.

From 1991, New Zealand's tertiary education institutions (TEIs) and private training providers (PTEs) were funded in line with the number of equivalent full-time students (EFTS) who registered each year (Ministry of Education & Transition Tertiary Education Commission, 2002; Smart, 2009). Thus, students studying at New Zealand universities represented the population that was able to pay to study in a higher education institute (Harland Tidswell, Everett, Hale, & Pickering, 2010). Funding based on EFTS meant that students selected the university of their choice and, therefore, in that sense, the system was ‘performance-based’. The teaching, research, and service 40:40:20 model was employed as the rationale for allocating funds for teaching, research, and service from student fees (Bright, 2012; Tozer, 2015). The EFTS funding system had low transaction

costs (Hazledine & Kurniawan, 2005). Funds for research and teaching were allocated for every student in a university and this allocation was acceptable in universities that legislate research-led teaching. However, as not all the universities worked on the basis of this approach, money that was meant for research was sometimes used for teaching (Harland et al., 2010).

In this context, during the 1990s, critics argued that the EFTS funding practice did not encourage research excellence (Boston et al., 2005) and that it led to the proliferation of low-quality programmes to increase student enrolments (MOE & Transition TEC, 2002). Under the EFTS-based system, the universities and polytechnics were funded at the same rate, even though the universities were producing teaching and research, and the polytechnics were delivering only teaching (Harland et al., 2010; Hazledine & Kurniawan, 2005). There was a lack of focus on innovation during the 1990s in New Zealand, which discouraged university engagement in the commercialisation of academic research (OECD, 2007). This situation led the new Labour–Alliance coalition government to appoint the Tertiary Education Advisory Commission. Its task was to set a vision for tertiary education that would enable New Zealand to become a “world-leading knowledge society” (MOE, n.d., p. 1). The recognition of human resources as a commodity helped create a knowledge-based economy (Subramony, Krause, Norton, & Burns, 2008). Universities are now under increasing pressure to be accountable: for academic work to improve competition and efficiencies. In this context, knowledge has become a commodity, with academics and students seen as human capital in a global marketplace (Olssen & Peters, 2005; Guthrie & Parker, 2014). Universities have become more market and consumer-driven. Increased requirements for accountability have also led to design changes in universities in line with the intention to increase the allocation and productive efficiency of research productivity (Peters & Roberts, 2000). Further, since 1988, universities in New Zealand have been gradually privatised. This process involves a decreasing state subsidy and “changes in the nature of governance and accountability” (Peter & Roberts, p. 127).

In 1998, under a National-led government, the New Zealand Ministry of Education recommended new rules for tuition and research funding (MOE & Transition TEC, 2002). These recommendations did not materialise in 1999, because the Labour–Alliance Coalition Government was elected. However, many of the earlier recommendations were

retained by the Labour-Alliance Coalition Government when it formally announced efforts to reform New Zealand's tertiary education sector (Ashcroft, 2006).

The Labour-Alliance Government announced the formation of a Tertiary Education Advisory Commission (TEAC) in April 2000. The government encouraged the tertiary education system to build knowledge and contribute effectively to the development of a knowledge nation (TEAC, 2001a, 2001b). TEAC was to review the tertiary education sector in New Zealand. Its report, entitled *Shaping the Funding Framework* (Performance-Based Research Fund, 2013), addressed several issues including funding and research. In 2001, after a review of the current EFTS funding system and consideration of research funding systems worldwide especially Britain's RAE, TEAC recommended that a performance-based research fund be established in New Zealand (MOE & Transition TEC, 2002).

In line with this recommendation, in 2002 the Labour-Alliance Government introduced a new document, the *Tertiary Education Strategy 2002-2007*, which described the direction and policy framework intended to shape New Zealand's tertiary education system for at least the next 5 years, and possibly well beyond (MOE & Transition TEC, 2002). A strategic and integrated approach to tertiary education reform was planned, with a focus on research excellence. It was advocated that tertiary education would lead the advancement of New Zealand towards a 'knowledge society and economy' (MOE & Transition TEC, 2002).

The Second Tertiary Education Strategy was launched in New Zealand at the end of 2006. It described the government's vision and expectations for the tertiary education sector over the period 2007–12 (Ministry of Education, 2008). The first Tertiary Education Strategy was released in 2002 (Ministry of Education & Transition Tertiary Education Commission, 2002). For two decades, tertiary education reform has been impacted by changes in the government. Tertiary education, perhaps more overtly than any other policy area, has served as a beacon for wider social and economic changes (Roberts, 2008).

The government's view was that the tertiary education sector could play a major role in creating a "dynamic, knowledge society" (TEC Report, 2003, p. vii) producing high-quality research. Although the National party returned to power in late 2008, the general

framework for tertiary education policies remained unchanged from that implemented by the Labour party (Ministry of Education, 2009). In line with this development, it is believed that the establishment of performance management systems would ensure that universities would become more productive and measurable (Hood, 1995; Parker, 2002). The Performance-Based Research Fund was established in 2003 with an objective to encourage and reward excellent research in the tertiary education sector. Further explanation of PBRF is provided in chapter 2. Four cycles of assessment have been conducted in New Zealand; the latest round was in 2018. The most recent evaluation was conducted in 2018 for the period 2012-2017. Thirty-six tertiary education organisations (TEOs) participated in the fourth funding round in 2018. They were allocated over NZD1 billion during the 6-year funding period (TEC, 2019). It is reported that over the last 6 years of the funding system, there has been an increase in research productivity in research fields such as engineering, biomedical science, and Māori knowledge. There has also been a rise in the number of researchers working in the fields of science, technology, engineering, and mathematics. However, Buckle and Creedy (2018) found that a significant proportion of older researchers who had been retained by their universities had participated in the PBRF exercise which is also referred to as the Quality Evaluation (QE) round. This finding is linked to a trend of recruiting researchers who have previously achieved an A or B Quality Category. In addition, lower numbers of researchers are exiting universities. This phenomenon is expected to reduce the number of younger researchers who are able to enter and move up the system and to contribute to an increase in research quality in the future. Buckle and Creedy (2018) suggest that these trends may affect PBRF's long-term sustainability. Researcher participation in the funding rounds between 2012 and 2018 seems to support this trend (TEC, 2019). Policy makers must give attention to the issue of the growth in the research workforce and its implications on the sustainability of PBRF, especially in relation to the impact of PBRF on the hiring practices in universities.

1.3 Research Issues

Prior studies have raised concerns about the negative impact of the PBRF and other similar performance-based research funding systems globally on academic life (Billot, 2010; Curtis & Matthewman, 2007; Ashcroft, 2006; Martin-Sardesai, Irvine, Tooley, & Guthrie, 2017; Hemer, 2014; Archer, 2008; Sikes, 2006). However, in New Zealand, little has been reported on the effects of the funding systems on workloads and the experiences

of academics, despite there having been four PBRF QE rounds in 2003, 2006, 2012, and 2018 in New Zealand.

The RAE is one of the earliest performance-based research funding systems. It was established in the UK in 1986. Therefore, several studies that have been conducted in the UK to explore its impact on academic experiences. Previous studies in the UK (Henkel, 2005; Brinn, Jones, & Pendlebury, 2001) found that the RAE increased the importance of research activities in academic life, and Archer (2008) provides evidence that academics face pressures to be research active within tight time constraints (Archer, 2008). Therefore, academics have difficulty in being research active while carrying out their teaching, administrative, and service roles. These changing academic priorities have been found to cause anxiety and stress among academics (Sikes, 2006). Brinn et al. (2001) also suggest that there is evidence of negative impacts on teaching and administrative duties. Further, it is believed that there is a lack of job satisfaction, causing academics to consider leaving academia. Studies conducted in Australia (Hancock, Marriot, & Duff, 2015; Martin-Sardesai et al., 2017) have produced similar findings. Australia established the ERA, its performance-based research funding system, in 2009. Australian academics are reported to be increasingly stressed, dissatisfied with their jobs, and experiencing conflicts in time management (Martin-Sardesai et al., 2017; Hancock et al., 2015).

In New Zealand, studies have explored the impact of the PBRF in the following areas: education, nursing, and design, and also in humanities and social sciences departments in universities (Billot, 2010; Middleton, 2005; Curtis & Matthewman, 2005). Like those who participated in the UK and Australia studies, academics in New Zealand have been found to be stressed and overworked. In particular, staff find the process of receiving their PBRF scores very stressful (Billot, 2010; Middleton, 2005), with early researchers being demotivated when they receive low scores (Billot, 2010; Middleton, 2005). An external, independent review conducted on the impact of the PBRF suggests that managers in universities are not provided with guidelines on how to manage the PBRF process (Adams, 2008). The increased management and control systems in universities used to monitor research productivity are also believed to create distrust between managers and academics (Ashcroft, 2007). There are concerns that there may be negative impacts on other academic roles such as teaching, administration, and services tasks (Adams, 2008). Studies also suggest that tension may be created between the teaching and research roles

(Billot, 2010). Furthermore, Boston et al. (2005) suggest that the PBRF may impact on the nature and value of the teaching and research nexus.

Many of the studies noted in the discussion above were conducted during the early PBRF evaluation rounds. Consequently, a more recent evaluation of concerns such as stress, increased workload, and lack of time to complete academic tasks needs to be carried out. As academics face a further PBRF evaluation in 2024, there is an urgent need to discover the long-term consequences the PBRF has already brought to the accounting academics in New Zealand universities.

As yet, no study has been conducted on the impact of the PBRF in the accounting departments in New Zealand and, thus, there is a need to explore what impact the PBRF is having on accounting academics. Narayan and Stittle (2018) write that accounting has a role in transforming public tertiary institutions in New Zealand. Their study finds that accounting played a crucial role for the exercise of the neoliberalism changes by the government on the public tertiary education sector. It is necessary to discover how it shapes their academic identity and freedom over time. De Lange, Connell, Mathews, and Sangster (2010) examined the impact of the ERA on accounting schools in Australia. That study found that the ERA had a major impact on accounting schools and staff even in its early stages of implementation. The study emphasised that there is a focus on publication in international journals. The accounting schools were also found to be more susceptible to receiving poor scores in the funding exercises because of their large student numbers. Previous studies in other disciplines (Ashcroft, 2006; Curtis & Matthewman, 2005) found that the PBRF has influenced the decisions that academics make about their research, their professional accountability, their career aspirations, and their exercise of academic freedom. The influence of the PBRF on new and emerging scholars has yet to be investigated. It is, therefore, crucial that the impact of the PBRF on academic life is explored.

In New Zealand and Australia, research in the education, nursing, and design disciplines (Billot, 2010; Hemer, 2014) has shown that academics appear unable to cope with their increasing total workloads. In Australia, teaching loads have increased as a consequence of rising student numbers in the country's accounting faculties over the years. As a result, it is now more difficult for accounting academics to be research-productive (Hancock et al., 2015; De Lange et al., 2010). The tension between teaching and research seems to be

creating a disjunction that may well endanger the quality of both the teaching and research tasks that academics have to perform. Little is known about the strategies that accounting academics are adopting to cope with these challenges. Now is, therefore, an opportune time to address this gap and to explore the impact of the PBRF on the accounting academic environment. Despite the fact that many of the studies referenced above examined the PBRF's impact in relation to academic life and expressed concern about the role changes of academics, these concerns have not been well explored.

1.4 Research Objectives

The primary objective of this study is to investigate the impact that the PBRF has had, in particular, on accounting academics' work lives.

The secondary objectives of this study are: 1) to investigate the perception of line managers (Heads of Schools/Departments) on the experiences of accounting academics; and 2) to investigate accounting academics' viewpoints regarding the impact of the PBRF on their work life.

The study addressed the following questions:

- What has been the impact of the PBRF's introduction into universities in New Zealand on the accounting academics' experiences and workload?
- What is the relationship between teaching and research in the accounting discipline in New Zealand universities?
- What issues and concerns do new and emerging accounting researchers have relating to the PBRF?
- How do accounting academics rate the PBRF's requirements for research outputs in terms of their effectiveness and sustainability and the benefits obtained?
- What impact has the PBRF had on academics' teaching, if any?
- Should the PBRF be maintained in its present or some other form?

1.5 Research Methods

This study used a mixed methods approach to provide an in-depth understanding of the impact of the PBRF on accounting academics' lives. The study employed a sequential exploratory strategy. This strategy involved a first phase of qualitative data collection and analysis followed by a second phase of quantitative data collection and analysis which

built on the results of the first phase (Creswell, 2009). It used the quantitative data to better interpret the qualitative findings. Two data collection methods were used: semi-structured interviews and a questionnaire survey.

The data used in the study was collected sequentially. A sequential strategy is necessary when the results of one approach are required before the planning of the next approach is possible. The two data collection methods augment the overall success of the data analysis and contribute to the richness of the findings.

For the first stage of the data collection, the researcher conducted in-depth interviews with the heads of department (HoDs) in the accounting faculties in the eight universities in New Zealand. The HoDs were interviewed because of their roles within the universities as senior line managers with the responsibility to control the teaching and research functions of their staff. The HoDs in each of the eight universities in New Zealand were first contacted by phone, then by email, to seek confirmation of their willingness to participate in this study. They were informed that their participation was entirely voluntary and that their contribution would remain confidential.

An interview guide was developed, based on issues identified in the literature (De Lange et.al., 2010; Curtis, 2005). The interview tapes were then transcribed by the researcher. The data collected was analysed to identify recurring themes, in order to discover the main issues affecting the lives of these academics.

The second phase took a quantitative approach. It sought to gather the perceptions of all accounting academics in New Zealand. The themes identified in the thematic analysis from the interview findings were used to develop the survey questionnaire. In addition, issues identified from previous studies were considered in designing the questionnaire (Winefield, Gillespie, Stough, Dus, & Hapuararchchi, 2002; Sharp, Hemmings, Kay, & Callinan, 2012).

This stage of the data collection employed an email-based survey. A questionnaire was sent out to all the accounting academics in New Zealand's universities. New Zealand has a relatively small accounting academic community of around 167. Therefore, all of New Zealand's academic accounting staff were invited to complete the questionnaire. The list of potential respondents was obtained from the universities' websites. Each respondent was emailed to seek an indication of their willingness to participate in the survey. The

respondents were assured regarding the security and the confidentiality of the data collected. The potential respondents were allowed a specific time to respond.

1.6 Contribution of Study

The New Zealand government's long-term goal is to create a dynamic, knowledge society (MOE & Transition TEC, 2002). It hopes to achieve this objective by encouraging high-quality research. The PBRF was set up to encourage excellent research outputs in the tertiary education sector. Feedback from line managers and academics provides information on whether the PBRF has achieved this goal and whether the PBRF is having a positive and/or negative impact on the lives of accounting academics.

This study also responds to calls from researchers in other countries engaged in similar research exercises. There are calls for further systematic investigation into public policy implementations, because it is suggested that if there is lack of understanding on the impacts of policy agendas, then there will be a lack of push for meaningful changes (Broadbent & Laughlin, 2005; Guthrie & Parker, 2014). Many studies in the UK and Australia have documented the unintended consequences of performance-based research funding systems such as the RAE and ERA. Elton (2000), for instance, reports that the introduction of the RAE in the UK has been found to bring long-term consequences that, by the time that they become evident, have already become difficult to correct. Examples of these long-term impacts are that: pressures to publish immediately discourage long-term research projects; that research pressures on creative staff are affecting their ability to be creative and innovative in teaching; and that the increasing use of teaching assistants is causing a disconnect between research and teaching and signalling that research is more important. In Australia, De Lange et al. (2010), found that the ERA encouraged academics to publish in American journals. As a consequence, problem areas that require research work in Australasia are ignored. Moreover, academics are not motivated to embark on risky research projects that do not help with their ERA scores.

The pressures created by the PBRF on accounting academics in New Zealand have not been well explored. This is the first study, to my knowledge, that examines the impact on the academic environment of a research assessment exercise from the time of its implementation to the present day. This study is also the first to draw on institutional theory in such an examination. By documenting academics' relevant experiences, this study hopes to create an understanding of the challenges the PBRF has brought to

accounting academia. This study also provides a methodological contribution in that the data is collected using a mixed methodology. The use of mixed methods facilitates the collection of rich and in-depth data in the form of responses from both line managers and academics on their experiences of this performance-based research exercise. Given the potentially significant impact of the PBRF in New Zealand universities referred to above and the lack of evidence to date on its impact, if any, is, it is timely to examine the views of the managers of these schools, namely the HoDs of the accounting faculties in New Zealand's universities.

1.7 Personal Motivation for Study

This research topic is of interest to me because it has relevance to my academic life in tertiary education. I completed undergraduate, postgraduate, and master's studies in accounting between 1995 and 2004. I have taught accounting and finance-related subjects in tertiary education institutions in Malaysia for 21 years and for over 3 years here in New Zealand. Universities in Malaysia tend to have a task-focused approach to meeting goals and needs. Academics must commit to achieve triple goals involving research, teaching, and community service. The emphasis is on teaching and research (Azman, Pang, Sirat, & Yunus, 2014).

Between the 1970s and the early 1990s, the universities in Malaysia focused on delivering education i.e., teaching, with the aim of producing graduates for employment. In the 1990s, Malaysia entered into an industrial economic development phase in line with its aim to become a developed nation by 2020. Pressure was placed on public universities to promote accelerated economic growth by focusing on research and development (Azman et al., 2014; Ahmad, Rahmat, Hashim, & Saedan, 2013). The performance of the universities was measured by research outputs in line with the government's plan for a knowledge-based economy (Ahmad et al., 2013). The increase in research productivity resulted in less time for academics to spend on their other roles. Teaching, however, continued to be given high priority (Wan et al., 2017; Basarudin, Yeon, Yaacob, & Rahman, 2016). Academics had to deal with increasing demands in their workload in relation to the demands from teaching and research, research funding, and institutional competition. This situation led to concerns that creativity, innovation, and originality, which are factors that academics traditionally invest in their work, were threatened, because academics became unable to cope with their increasing workloads (Wan et al.,

2017; Basarudin et al., 2016; Azman et al., 2014). I found my workload increased and I became concerned about the changing demands on me as an academic and so I became curious to know how academics elsewhere in the world were coping with their workload in the changing academic environment.

1.8 Thesis Outline

This thesis comprises nine chapters.

Chapter 1 An Overview of the Research

This chapter describes the background to the research issues, the research objectives and questions, the research methodology, the contribution of the study, and the organisation of the thesis.

Chapter 2 Performance-based Research Funding Systems in the Higher Education Sector

This chapter provides a brief history of the development of funding systems and their objectives. The background to one long-established national funding exercise, namely the RAE in the UK, is first discussed and a brief discussion on the establishment of the ERA in Australia is offered.

Chapter 3 Literature Review: Impact of Performance-Based Research Funding Systems on Academics

This chapter reviews the historical changes to the academic role as a consequence of the development of performance-based research systems in universities. The issues raised in previous literature on the consequences of the establishment of performance-based research funding systems on academics and university management are also examined.

Chapter 4 Theoretical Framework

This chapter uses institutional theory as a lens to explore the responses and behaviour of both HoDs and academics and to discover if the actions of the HoDs and academics are motivated by institutional isomorphism. The chapter, therefore, discusses institutional theory and its influence on academic behaviour in higher education institutions in light

of previous literature, in order to affirm the significance and importance of using this theory in this study.

Chapter 5 Research Methodology

This chapter first describes the rationale for adopting a mixed methods approach and the research methods adopted in this study and then details the research methods, interview survey, and the questionnaire.

Chapter 6 Interview Findings

This chapter provides a summary and analysis of the qualitative phase of the research. The interview findings obtained from the heads of departments' responses are discussed. The interviews were analysed using thematic analysis. The themes that emerged from the interviews were grouped and categorised to develop the interview guide for the second stage of the data collection process. The interview findings provide the results for all the research objectives from the HoDs' perspective.

Chapter 7 Questionnaire Data Analysis Findings

This chapter provides the findings from the questionnaire survey. The questionnaire data analysis findings led to the identification of the issues affecting academic life as a result of the implementation of the PBRF in New Zealand. The survey findings provide the results for all the research objectives from an academic perspective.

Chapter 8 Discussion and Implications

This chapter provides an integrated view and discussion of the study's interview and questionnaire findings and provides the key findings linked to the literature. The implications of the study are also discussed in this chapter.

Chapter 9 Conclusion and Recommendation for Future Research

This chapter provides a concluding chapter for this thesis. The value of the study's findings and a description of the contributions of this study are provided. Recommendations for future research are also offered in this chapter.

1.9 Summary

The purpose of this chapter was to provide a background to this project. The study was motivated by the lack of literature on the experiences of accounting academics after four rounds of the PBRF funding exercise in New Zealand. This chapter discussed the research objectives and questions that frame the study. The main objective of this study was to explore the experiences of accounting academics in New Zealand. Six research questions were posed to achieve this objective. A mixed methods approach that used interviews and a questionnaire survey was adopted in the hope that the findings of the study would provide a significant contribution to current literature, knowledge, and practice.

As the discussion on the implementation of the PBRF is ongoing and the context of higher education differs from discipline to discipline and from country to country, it is useful to understand the background to research-based funding and the use of performance metrics. The next chapter, therefore, details the reasons for the establishment of funding exercises in the UK and Australia and their influence on the development of the PBRF in New Zealand.

CHAPTER 2

PERFORMANCE-BASED RESEARCH FUNDING SYSTEMS IN THE HIGHER EDUCATION SECTOR

2.1 Introduction

This chapter provides background information on the establishment of performance-based research funding systems in different countries. It has been suggested that neoliberalism provided the impetus to develop performance-based research funding systems and so neoliberalism is discussed first in this chapter. The chapter then reviews one long-established funding system, the UK's RAE. The RAE was the first single national system to be set up with the aim of measuring research performance in universities. It has the "longest track record" (Hare, 2003 p. 56) and it has influenced policies in Australia and New Zealand (Lewis & Ross, 2011). A brief discussion of the setting up of the ERA in Australia is also provided. Although it is important to be aware of the differences between these countries in terms of size, scope, history, and wider research funding, it is also useful to consider the "close cultural connections" between Australia, New Zealand, and the UK (Lewis & Ross, 2011, p. 381). Having an understanding of these two funding exercises helps to explain the factors that led to the establishment of the PBRF in New Zealand. As a result, the discussion in this chapter provides an understanding of the context and, hence, the process of the development of the PBRF in New Zealand. A description of the New Zealand the PBRF's design is also provided.

2.2 Neoliberalism and New Public Management

During the period between the 1980s and 1990s, neoliberalism, which is a modified form of liberalism that tends to favour free-market capitalism, became entrenched in the UK during the Thatcher administration. Since then, the education sector globally has been increasingly influenced by the neoliberal ideology through the practices of governments (Connell, 2013). By 1997, the policy reforms in education in the United Kingdom, Australia, and New Zealand were market-driven (Kelsey, 1998). From a neoliberalist perspective, the end goals of freedom, choice, and individual initiative are regulated (Olssen & Peters, 2005). Neoliberalism refers to the institutional arrangements which have been established in every society under neoliberal control (Connell, 2013). Under the conditions of "knowledge capitalism", neoliberal universities, for instance, have diminished the public stance of universities by encouraging alternate funding plans such

as fee-paying students. Some of the consequences of this shift have been an increase in student debt and the privatisation of universities. In addition, the adoption of neoliberal approaches has, according to Peters (2013), led to the increase of administrative systems and the rise of “knowledge managers” whose key role is to monitor and assess academic work.

The traditional administrative style of management is being replaced with the NPM approach. Schemes used when running a business have been borrowed from the business world. NPM efforts promote competition, choice, entrepreneurship, and individualism and focus on accountability and validating efficiency (Hood, 1995; Olssen, 2002). According to Guthrie and Parker (1999), there is evidence of the acceptance and application of NPM initiatives and previous studies suggest that there are many areas where NPM initiatives are visible in the public sector (Olssen & Peters, 2005; Broadbent & Guthrie, 2008; Coaldrake & Stedman, 1999). Some of these include a move towards an output-driven resource allocation mechanism, the use of performance management and evaluation tools, and closer links between rewards and performance (Hood, 1995).

In recent decades, many national higher education policy reforms have caused changes to the ways in which universities and their activities are funded (Lewis & Ross, 2011; Hicks, 2012). One major development has been the growth of performance-based research funding systems (Geuna & Martin, 2003; Lewis & Ross, 2011; Hicks, 2012; Aagaard, 2015; Geuna & Piolatto, 2016; Hammarfelt, Nelhans, Eklund, & Åström, 2016). Research performance measures were established to measure and reward research productivity (Lewis & Ross, 2011; Hicks, 2012). As a result, there has been a rise in the development of different policy mechanisms designed to assist in the management of research productivity (Lewis & Ross, 2011). New accountability under the NPM regime is an important element in universities (Hood, 1995; Olssen, 2002) and, hence, accountability is viewed as a neoliberal control mechanism tool (Harland et al., 2010).

2.2.1 NPM and university management.

During the 1980s and 1990s, the influence of neoliberalism and NPM redefined university existence (Olssen & Peters, 2005; Raaper & Olssen, 2015; Peters, 2013). Output-type governance measurement tools were used to allocate public funding (Woelert & McKenzie, 2018) and neoliberalism was found to influence the move from an open intellectual debate space to a more performance-based environment (Olssen & Peters,

2005). International university management practices are now being designed to be strategic, in order to obtain funding (Hicks, 2012, p. 253). Line managers are carrying out their role with a focus on allocating resources efficiently (Raaper & Olssen, 2015). While research quality and output are believed to increase with increased competition (Marginson, 2000), the priority seems to be their market reputation. It is suggested that the negative responses by academics to the increased research expectations and workload are ignored (Archer, 2008; Brinn et al., 2001). Moreover, outside pressures have seriously interfered with the traditional freedom of academics and, as a consequence, the changes to university management structures and processes are likely to modify the academic's role (Raaper & Olssen, 2015). The performance-based funding instruments value the development of a researcher as a form of human capital (Devine, 2004). In a setting where human capital is viewed as a tradeable commodity, the academic performance within the PBRF in New Zealand is reshaped by the institutions and, as Mansfield (200) notes, academics are expected to comply with many accountability practices of self-reporting that now shape institutional life.,

During the 1980s, New Zealand led the way in terms of changes in universities which were connected to neoliberalism and new public management (Kelsey, 1998; Harland et al., 2010; Shore & McLauchlan, 2012). Market systems such as accountability and efficiency impacted decisions relating to the development of economic policies (Narayan, Colquhoun, & Parker, 2012). The increasing tension for organisations to survive has caused organisations to submit to institutional pressures to make modifications (Scott, 1987).

In New Zealand, over the past few years, the ways in which university internal management structures and policies have responded to national performance-based research funding systems have been systematically evaluated (Aagaard, 2015; Hammarfelt et al., 2016; Townley, 1997). Although the PBRF contributes to a small portion of the funding received by universities, accounting schools are very concerned about their ranking and prestige (Hicks, 2012; Cooper & Poletti, 2008; Lewis, 2013), which makes the universities very responsive to the influence of the government.

Internationally, the acceptance of the importance of research excellence led governments in many countries to transform the systems for managing and funding the research activities of higher education institutions (Boston et al., 2005; Hicks, 2011). The different

performance-based research funding systems used internationally represent a major global institutional impetus, one which is driving universities to comply with these funding exercise requirements (Hicks, 2012). Previous literature (Broadbent & Laughlin, 2009; Hopwood, 2007; Broadbent, 2010) affirms that performance measurement systems can affect academic behaviour and, in many situations, can cause unintended consequences.

Research management is becoming a huge focus for universities as they prepare to increase research productivity and secure funds for their institutions (Marginson, 2000). Such expectations suggest that organisations are likely to design systems that comply with external expectations, in this case the requirements of the research-based funding systems. The evidence of the rise in research productivity (Dixon, 2010) may be a sign that universities are responding to the external pressures placed upon them.

2.2.2 Performance-based research funding systems in the higher education sector.

Recent decades have seen intense changes globally in the university research environment (Jonkers & Zacharewicz, 2016; Hicks, 2011), partly because the investment in research and development has been identified as a critical component for economic expansion (Adams, 2008). Universities in developed countries are viewed as knowledge creators and, therefore, the amount of investment in research and development has become increasingly important (Adams, 2008; Lewis & Ross, 2011). To measure the research productivity of higher education institutions and maintain accountability, governments in different countries instituted performance-based research funding systems. Allocation of research funds is based on evaluations conducted through these research funding systems (Lewis & Ross, 2011). In this context, various policy instruments have been developed in relation to the funding, accountability, management, direction, and control of research in universities (Olssen & Peters, 2005). These policies are directed towards funding based on research productivity which emphasises high-quality ranked journal publications (Lewis & Ross, 2011). Performance-based research funding systems “introduce more strategic university management. This also involves competition for funding – the market-like side of the reform” (Hicks, 2012, p. 253). These market pressures are exerted through the line managers and stem from the principal–agent model (Olssen & Peters, 2005). However, while the aim of performance-based research funding systems is to improve the quality of research, the funding systems have been known to contribute to

some unintended consequences such as increased academic workload and stress (Martin-Sardesai et al., 2017; Ashcroft, 2006; Brinn et al., 2001; Jonkers & Zacharewicz, 2016).

Although, internationally, research performance matrixes measure research excellence, but they adopt different methods (TEC, 2002). Approaches to assessment include both metric systems, which are predominantly quantitative indicators such as publication counts, and the more costly peer-reviewed systems, which are predominantly qualitative. The choice of which system to adopt or the degree of it to apply depends on a number of factors: government priorities, relevance, reliability, and costs (TEC, 2002; Jonkers & Zacharewicz, 2016). There is ongoing debate with regard to the benefits and disadvantages of the different types of bibliometric assessment approaches used in different countries (Butler, 2007; Jonkers & Zacharewicz, 2016). The decision on the type of assessment that is chosen is to a large degree immersed in national traditions and institutional planning (Geuna & Martin, 2003; Lewis & Ross, 2011).

Hick's (2012) study on 14 countries (United Kingdom, Spain, Slovak Republic, Hong Kong, Australia, Poland, Portugal, Italy, New Zealand, Belgium, Norway, Sweden, Denmark, Finland) found some type of a funding system in place by 2010. His finding indicated that universities played an important role in national research and innovative policies and systems. The systems in these countries frequently influence the development of other research performance systems in other countries. For instance, the funding exercises in the UK and New Zealand both use specialist panels to peer review submissions by universities. In Australia, the system was much more quantity-based until the ERA was introduced in 2010 when an element of direct peer review was included (Lewis, 2014).

Jonkers and Zacharewicz (2016) found that many European Union countries have introduced performance-based research funding systems in the EU member states. In addition, they found that 11 other countries had implemented some form of performance-based funding; these are: Austria, Croatia, the Czech Republic, Estonia, France, Lithuania, the Netherlands, Slovakia, Switzerland, Iceland, and Mexico. Although countries like Spain, Slovenia, Hungary, and Germany have pursued some of the goals of performance-based funding, these efforts are not mandatory and, therefore, these countries are not considered to have performance-based funding systems. The next section describes the funding exercise in the UK.

2.3 The Research Assessment Exercise (RAE) in the UK

As indicated in the preceding discussion, in the early 1980s, the government in the United Kingdom determined that, in order to maintain high quality research, funding needed to be allocated according to research performance and that all academics needed to carry out research as a fundamental role (Harley, 2000). In line with this belief, the Education Reform Act of 1988 created two new agencies: The Universities Funding Council (UFC) and the Polytechnics and Colleges Funding Council (PCFC). UK universities, polytechnics, and colleges would no longer be run as public institutions.

In the early 1990s, the UFC and PCFC were combined to form the Higher Education Funding Council (HEFC) (Geuna & Martin, 2003). Research was funded by industry, the government, the European Community, and charities. Universities' main source of funding now comes from the Higher Education Funding Councils (HEFCs). Up until 1992, university departments in the UK had been funded by the government on the basis of research and on teaching based on student numbers. Former polytechnics i.e., "new universities" received funds from the government only in proportion to student numbers for teaching. They obtained funds for their research activities from sponsorships and consultancy. In 1992, the White Paper: *Higher Education: A New Framework* granted the UK's polytechnics university status, thus promoting competition between the 'old' universities and the former polytechnics (Geuna & Martin, 2003).

The Research Assessment Exercise (RAE) was set up in 1986 to assess research quality based on expert review undertaken by specialist panels of academics and users of research (RAE, 2008). The RAE was originally called the Research Selectivity Exercise and included higher education institutions that wanted to obtain funding from the UK University Grant Commission (UGC), the University Funding Council (UFC), and the Higher Education Funding Council for England (HEFCE). The Further and Higher Education Act 1992 allowed polytechnics to apply for university status and contest for government funding through the RAE. One incentive for polytechnics to become universities was the promise of getting access to research funding through participation in the RAE (Henkel, 1999). Therefore, there was a vast growth in the university sector as polytechnic institutes became universities (Lewis & Ross, 2011).

The research assessment process, one of the first attempts globally to assess research quality, was criticised in its early stages. One of the reasons for these criticisms was that

the process lacked consistency and did not provide clear criteria for the assessment of research quality (Bence & Oppenheim, 2005). Bence and Oppenheim (2005) report that a survey carried out by the *Times Higher Education Supplement* revealed that most academics were against the RAE when the first exercise was carried out.

RAE research exercises were conducted in 1989, 1992, 1996, 2001, and 2008. Generally, the RAE is based on the peer review of disciplinary research through panels of experts which include academics and users of research who evaluate the submissions by higher education institutions. Four items of research output for each member of staff during the allotted time period were assessed (Barker, 2007). Working under 15 main panels, there were 67 subpanels which conducted an assessment on the overall quality of the research activity on the work submitted for assessment¹. In 2001, a single-point rating was granted for each submission on a scale from 1 to 5*. In 2008, although the five-point scale was still used, the results were presented as quality profiles. The quality profile allowed panels to apply a greater degree of judgment and identify high quality, because the panel made its judgement on the basis of the proportion of the activities that met the quality criteria (RAE, 2008). The assessment criteria were drawn up by the panels for their own disciplines. These criteria were based on “previous statements on the framework of the Exercise; advice from the funding bodies on policy and administrative considerations, and representations made by subject associations and other interested parties” (HEFCE, 1995b, para 4). The academic departments within universities form the unit of measurement (Broadhead & Howard, 1998).

Over the years, many changes were made to the RAE to better reflect research quality. The rules of the game were also continuously amended to stop the universities learning to play the game too well. Initially, the RAE was found to have brought benefits in terms of more attention to published research and a more consequential approach to research by universities and departments; However, over time, these benefits were thought to be reducing (Martin, 2011). It is argued that the diminishing returns probably set in sometime around the third or fourth round of the RAE exercise, i.e., in 1992 and 1996

¹ The rating of academic departments in universities is called the unit of assessment. The higher the rating, the higher the funding allocation to institutions (Lewis & Ross, 2011).

(Geuna & Martin, 2003). Recently, there has been an increasing concern that research proposals should include a description of how the planned research will have an impact on society, including an outline on the course through which the impact is projected to be achieved (Martin, 2011).

In an effort to resolve some of the concerns raised above, in 2008 the HEFCE announced that the RAE was to be replaced by a new framework: The Research Excellence Framework (REF). The framework combines the previous peer-review-based exercise with some form of impact assessment (Martin, 2011). The peer review process will continue to be used in the REF, despite some earlier suggesting that bibliometrics could be used, because the peer review process would be less expensive (Broadbent, 2010). REF continues to evaluate research excellence on the quality of research outputs, the wider impact of research, and the sustainability and vitality of the research environment (REF 2012, 2019.). The REF procedure is conducted once every 6 or so years with the key objective of evaluating the quality of research at higher education institutions (HEIs) and its results inform higher education funding bodies on assessing funding allocation for each HEI (Chowdhury, Koya, & Philipson, 2016). The REF aims to assess the impact of research beyond the walls of the universities and its effect on society, public policies, and quality of life (REF, 2012).

The REF hoped to lower the burden and cost of the exercise and evaluate the impact of research. Initially, the government hoped do so by moving towards metrics assessment. However, further discussions showed that there was more confidence in peer review assessment. Therefore, changes were included in the 2014 peer review process. These included reducing the number of panels from 67 subpanels and 15 main panels to 30 subpanels and 4 main panels (MOE, n.d.). The REF2014 exercise introduced “impact” as a measure and a team of academics and industry experts across UK universities in 36 disciplines used this measure to assess quality of research over the period 2008–2013. Each academic had to submit at least four examples of research (Ratcliffe, 2014).

Generally, REF examined the quality of research through:

quality of outputs (65% weightage) in terms of rigour, significance and originality with reference to international research quality; ‘impact’ (20% weightage), a newly introduced factor in REF2014 evaluating the ‘reach and significance’ of research on economy, society, culture, public policy or services, health, the environment or quality of life, beyond academia.; and

research environment (15% weightage), in terms of ‘vitality and sustainability’ i.e. PhD completions, laboratory facilities and wider disciplinary contributions. (Chowdhury et al., 2016. p. 4)

The exercise received much criticism because of the HEFCE’s lack of clarity on the definition of impact, which, it was argued, had different meanings for different disciplines. The lack of common definition created an inconsistent measurement tool and affected academic freedom in the presence of external motivators in society.

Martin (2011) suggested that the costs involved to provide accountability through an impact assessment would outweigh its benefits. Thereby, the REF’s efforts would cause an inappropriate use of public funds. Academics complained that the impact requirement causes extra work. University heads now have to prove impact through case studies; for example, there is a requirement to collect additional data details on how research on medical science has benefitted the wider community. A further requirement is also to make available a research strategy demonstrating how the university engages with research (Ratcliffe, 2014).

However, the HEFCE believed that the process of assigning different disciplines into panels ensured a fair evaluation of research. Within academic circles, the REF was viewed as being strong in peer review and transparent (Chowdhury et al., 2016). Jarman and Bryan (2014) also suggested that REF had acknowledged the importance of applied academic research and hoped that in the future there would be an increase in academic involvement and engagement beyond the academy.

More recently, as part of the government’s continued efforts to make changes for improvement, the REF 2021 details the main changes made since the REF 2014. The REF 2021 was put together through a consultative process that took account of previous REF successes, earlier RAEs, and implemented modifications in response to sector feedback. The main difference between the REF 2021 and the REF 2014 relates to the overall assessment framework and the detailed data requirements and definitions. The next submission to REF 2021 will be in 2020. The four UK higher education (HE) funding bodies will invite UK HEIs to make submissions. The 2021 results will be used by the HE funding bodies to inform research funding for the academic year 2022–23 (REF2021, 2019).

With the aim of setting up policy instruments to resolve how to allocate funding for university research, the above discussion described the development of the RAE and REF in the UK. The RAE was the first funding system that was established in universities and it has played a major role in influencing the development of the ERA in Australia, which will be discussed in the next section.

2.4 Excellence in Research for Australia (ERA)

In line with the research policy setting in the UK discussed in the previous section, Australia faced a similar push to make some major changes in its funding policies during the 1980s. The country's funding models moved towards measuring and rewarding universities for research performance (Lewis & Ross, 2011). Initially, the National Health and Medical Research Council (NHMRC) and the Australian Research Council (ARC) formed a dual system for funding in universities in Australia. Significant funds were allocated through a peer-reviewed assessment model. The Research Quantum (RQ) distributed grants for research and research training via a formula. The formula was initially based solely on the success of universities in getting competitive research grant income, but later student-related and publication components were included (Butler, 2007).

Although a dual system that appears to be allocating funds, the RQ provides universities with long-term funding, while the ARC and NHMRC distribute more funds for short- and medium-term projects (Butler, 2007). The RQ's focus on the quantity of publications has also been a subject of concern since its implementation in 1995 (Anderson & Tressler, 2017; Anderson & Tressler, 2013). A ministerial discussion paper, *New Knowledge, New Opportunities*, on higher-education research and research training took these issues on board and was issued in June 1999 (DETYA, 1999b). Some universities were more accepting than others of the publication count. Representing 36 institutions that were funded by the RQ, the Australian Vice Chancellors' Committee (AVCC) recommended the retention of the publication measurement (AVCC, 1999). This recommendation influenced the government's decision to keep the publication element in its final policy (DETYA, 1999a). The concerns surfaced again in 2004; it was suggested that a review of the earlier reforms needed to give more thought to including a more cost-effective research quality assessment and to encouraging the government to design a quality measurement that would address the RAE's disadvantages (DEST, 2006). The main

drawbacks were identified as cost, administrative workload on universities, game-playing, poaching of staff, and erosion of industry collaboration. The Research Quality Framework (RQF) was established in May 2004 and was expected to take a wider perspective in developing a system to evaluate the quality and impact of research in Australia (Butler, 2007). In comparison with the RAE, the RQ system assesses research performance in terms of its quantity only and not its quality. In 1994, the Australian Vice-Chancellors' Committee suggested that qualitative aspects should be included (Geuna & Martin, 2003). However, the RQF depended on a peer-review process that was based on the setting up of disciplinary clusters, panels of experts, and huge compliance systems, a scheme that did not command university confidence. The RQF was also found to be complicated and not transparent and, as a consequence, it was later withdrawn (Carr, 2008).

The aims of Australia's ERA system stem from the UK's Research Assessment Exercise (RAE). The Australian government's move to channel A\$35.8 million to the ERA initiative in 2009 was seen as a strong message about the value of an effective performance metric tool to improve research planning (Carr, 2009).

In 2010, the Australian Labour Party announced that the ERA system would be the new system for assessing research performance and allocating funding for universities (Lewis & Ross, 2011). The ERA used a combination of both metrics and a process of review by specialists in each discipline (Carr, 2008). As Lewis and Ross (2011) note, this shift in the unit of assessment from the institution to a discipline is evidently an impact of the RAE, as this shift is believed to acknowledge researchers and make their achievements more visible (Carr, 2008). The model is meant to be more balanced, as it encompasses a range of quantitative measures, respects differences in different disciplines, and incorporates peer review (Butler, 2007).

The ERA aims to create a "transparent, workable system to assess the quality of home-grown research ... For the first time we will be able to measure our achievements against our peers around the world, and plan the future research investment" (Carr 2008, p. 1).

The results of the first complete 2010 ERA exercise were published in 2011. So far there have been three ERA rounds: in the years 2012, 2015, and 2018 (Australian Research Council, 2015). As the above discussion makes clear, the establishment of the funding

exercise in Australia was very much influenced by the RAE in the UK. The next section provides a discussion of the PBRF, its design, and the recent changes made to the PBRF model.

2.5 The Establishment of the PBRF

A review of documents pertaining to PBRF policies and procedures indicated that the New Zealand's PBRF was established in 2003. Its objective was to encourage and reward excellent research in the tertiary education sector. The research performance of TEOs was evaluated on the basis of performance and funds were then allocated to all the country's universities and to some of its polytechnics, *wānanga*, and private training establishments which granted degrees (MOE, 2013a). The government's main aims for the PBRF were to:

1. increase the average quality of research
2. ensure that research continues to support degree and postgraduate teaching
3. ensure that funding is available for postgraduate students and new researchers
4. improve the quality of public information on research outputs
5. prevent undue concentration of funding that would undermine research support for all degrees or prevent access to the system by new researchers
6. underpin the research strength in the tertiary education sector. The focus in this report is assessing if the first objective – increase the average quality of research – has been met. (MOE, 2013a p. 2)

Funding for research and teaching was separated (Harland et al., 2010). Although the PBRFs' main function is known to be the allocation of universities' research funding, the literature suggests that the PBRF is more driven by competition for status and prestige. Hicks (2011) suggests that since the PBRF's aims are for excellence, they may allow slippage in other key values such as equity or diversity and may not serve the aim of strengthening the economic relevance of research.

Prior to the 2003 PBRF Quality Evaluation(QE), Barnes (2004, as cited in Curtis, 2008) found that senior management and academics supported the development of the PBRF. The support mainly came from management and staff, because they perceived that any funding exercise which focused on the quality of research across the country's higher

education institutions would surely benefit the university sector (Curtis & Matthewman, 2005).

This support led to the establishment of the PBRF with its stated goal: “To ensure that excellent research in the tertiary education sector is encouraged and rewarded. This entails assessing the research performance of Tertiary Education Organisations (TEOs) and then funding them on the basis of their performances” (MOE & Transition TEC, 2002, p. 7). The PBRF’s other aims include ensuring that funding is available for postgraduate students and new researchers and improving the quality of public information about research outputs (MOE & Transition TEC, 2002, p. 7). The PBRF was established in 2003 with an objective of encouraging and rewarding excellent research in the tertiary education sector. The PBRF was seen as a performance metric to evaluate the research performance of TEOs in New Zealand (MOE, 2013a). A key differentiation between PBRF and some of the other research performance evaluation systems is that in New Zealand, there is a stronger focus on the individual academic research performance. Other research performance evaluations globally are at a disciplinary or field of research code level.

The PBRF requires all academics to submit the details of the research they have undertaken during the most recent 6-year period for peer assessment. There have been four Quality Evaluations to date – 2003, 2006, 2012, and 2018. The first evaluation assessed the period 1997–2002. In 2003, the assessment included all eligible researchers. The 2006 evaluation was a partial round, with many of the quality scores achieved by researchers in 2003 being carried over into 2006. The partial round allowed all academics to choose to use their 2003 grade as their 2006 result or to have their research output re-evaluated for the period 2000–2005 (TEC, 2012). The third PBRF round was undertaken in 2012 for the years 2006–2011. The most recent evaluation was conducted in 2018 and covered the period 2012–2017. By the end of the 2017 year, 8281 researchers had submitted their EP for peer-review assessment as part of the 2018 QE process. A government fund worth \$316 million was allocated through the PBRF to tertiary education organisations based on their research performance in the 2018/19 years (PBRF Review, 2019), which signifies the continuing importance governments place on the use of the PBRF to channel research funds. The PBRF has been in operation for 17 years

now. For this reason, it is important to document the experiences of academics in managing their role and workloads. The next section describes the PBRF's design.

2.5.1 The PBRF's design.

There are three parts to the PBRF funding formula that combine to evaluate the quantity and quality of research: the Quality Evaluation (QE), which is the assessment of the research quality of TEO staff members, based on peer review; a Postgraduate Research Degree Completions (RDC) measure, which is the number of postgraduate research-based degrees completed in the TEO; and, an External Research Income (ERI) measure, which is the amount of income for research purposes received by the TEO from external sources. The weightings for each element in the funding formula are: QE (60%), RDC (25%), and ERI (15%). The quality of an individual's research contribution is assessed through external peer review of their research as presented in an Evidence Portfolio (EP). The EP is the main component of the PBRF. It forms the basis of the QE measure. The EP originally had three key components: the research outputs (RO), which are the outputs of a staff member's research; the peer esteem (PE), which is an indication of the quality of the research of the staff member, as recognised by their peers; and, the contribution to the research environment (CRE), which is the staff member's contribution to a vital high-quality research environment, both within the TEO and beyond (TEC, 2016). The current PBRF design measures and assesses a wide range of research outputs and research-related activities through a focus on peer esteem and contribution to the research environment (MOE n.d.).

The QE involves the direct assessment of the EPs submitted on behalf of individual staff across 42 subject areas. TEOs submit these EPs, which are assessed through a peer-review process. Interdisciplinary peer review panels consist of disciplinary experts from within New Zealand and overseas who undertake the assessment of research quality. For the QE, 12 peer review panels were established. The PBRF evaluation scheme requires an individual-based review of the research activities of all academics. Researchers are assigned to one of 12² subject panels and, ultimately, to one of 42 discipline categories, with grade assignments being made on the basis of peer assessment. The panels then rate

² The 12 subject panels include biological sciences, business and economics, creative and performing arts, education, engineering, technology and architecture, health, humanities and law, Maori knowledge and development, mathematical and information science and technology, medical and public health, physical sciences, social sciences, and other cultural/social sciences (TEC, 2013).

individual staff according to their EPs. Typically, the nominated peer review panel is the one that best matches the research outputs of an EP (TEC, 2012).

The Ministry of Education completed a review of the PBRF at the conclusion of the 2012 QE round. The review identified issues to be addressed by subsequent QEs (TEC, 2016). The suggested changes were designed to increase the efficiency and effectiveness of the PBRF. One of the key changes affecting academics was that each academic would have to submit an EP that was made up of two components instead of the original three. The QE is the evaluation of research quality.

Researchers submit their research in the form of an EP. The EP has three parts:

- **Research outputs:** the outputs of a staff member's research (the staff member nominates up to four of their best research outputs for primary consideration by the panel, and up to 30 other research outputs (OROs))
- **Peer esteem:** an indication of the quality of the research of the staff member, as recognised by their peers in the form of fellowships, prizes, awards, memberships of learned societies, participation in editorial boards, invitations to present at conferences, favourable reviews, etc. (each staff member determines their top 30 examples, providing a list and details to the peer review panel)
- **Contribution to the research environment:** the staff member's contribution to a vital, high-quality research environment, both within the TEO and beyond it, as evidenced by membership in research consortia, generation of external research income, supervision of student research, etc. (each staff member determines their top 30 examples, providing a list and details to the peer-review panel) (MOE, 2013 p. 60).

To evaluate the EP, the scores assigned to each component are weighted to calculate a weighted total score; this score corresponds to a quality category. There are six EP quality categories:

- **Quality category 'A':** (where a staff member has produced research outputs of a world-class standard with a high level of peer recognition and esteem within the relevant subject area of their research, and made a significant contribution to the New Zealand and/or international research environments)

- **Quality category ‘B’:** (where a staff has produced research outputs of a high quality and received recognition by peers for their research at least at a national level, and made a contribution to the research environment beyond their institution and/or a significant contribution within their institution)
- **Quality category ‘C’:** (where a staff member has produced a reasonable quantity of quality-assured research outputs and received some peer recognition for their research, and made a contribution to the research environment within their institution. (This category is available for all except new and emerging researchers))
- **Quality category ‘C(NE)’:** (a new or emerging researcher would generally be required to have produced a reasonable platform of research, which is based on: having a) completed their doctorate or equivalent qualification and produced at least two quality-assured research outputs, or (b) produced research outputs equivalent to a doctorate and at least two quality-assured research outputs. (available for the EPs of new and emerging researchers only))
- **Quality category ‘R’:** when it does not demonstrate the quality standard required for a ‘C’ Quality Category or higher. (This Quality Category is available for the EPs of all PBRF-eligible staff members except new and emerging researchers)
- **Quality category ‘R(NE)’:** when it does not demonstrate the quality standard required for a ‘C(NE)’ Quality Category or higher. (This Quality Category is available for the EPs of new and emerging researchers only). EPs are evaluated through a rigorous, collaborative process. EPs are assigned to a primary and secondary panellist who independently assess the EP and then agree an initial score together. This score is then discussed at the panel meeting and a final score is decided. All the scores are moderated by that panel and then between the other panels (MOE, 2013a, pp. 60-61).

2.5.2 New and merging researchers.

In line with one of the PBRF’s objectives, that is, to support the development of postgraduate student researchers and new and emerging researchers, the staff eligibility criteria for the new and emerging researchers have been given special consideration. This section, therefore, discusses the differences in the staff eligibility criteria as stated in the PBRF guidelines (TEC, 2016). It is important to recognise the status of the new and emerging researchers as defined by the TEC. This category supports the government’s

objective to build a sustainable tertiary workforce; therefore, it is important to correctly and consistently identify new and emerging researchers (TEC, 2016).

Universities need to first determine which staff are eligible to participate in the QE rounds. Then they need to identify if any eligible staff can be categorised as new and emerging researchers (TEC, 2016). The new and emerging researcher status is specifically for staff members who have started their research career in the respective QE assessment periods. The purpose of the category is to support staff members who are just beginning to build a platform of research outputs and to help them to get a chance to be recognised and funded under the PBRF. The universities can categorise a staff member as new and emerging only when the staff member is undertaking substantive and independent research for the first time in their career (TEC, 2016).

The funding in connection to the QE depends on the following: the quality categories allocated to EPs; the funding weighting for the subject area to which EPs have been allocated; and the full-time equivalent (FTE) status of the PBRF-eligible staff from TEOs that participate at the date of the PBRF Census. QEs are conducted every 6 years. However, a second partial QE round was conducted in 2006, 3 years after the first one in 2003. The third QE took place in 2012 (MOE, 2013b).

There have been some amendments to the way the PBRF QEs have been run for the 2003 and 2012 rounds in terms of a) the assessment of the new and emerging researchers from 2006; b) the fact that, in 2012, not all PBRF-eligible staff data was collected; and, c) the fact that a changing number of TEOs were participating in the QEs Evaluations (MOE, 2013). Certain guidelines had to be met regarding the eligibility of a TEO staff member to participate in a QE. These were:

- a requirement to contribute to the learning environment at the degree level and/or
- a requirement to a substantive contribution to research activity (TEC, 2013).

Some of the other elements that the staff participation criteria are based on are that:

- The staff member has a definite expectation to teach and/or undertake research as one of their roles

- A sufficiently substantive contribution is determined by applying the substantiveness test³
- [There is] An employment history in the 12-month period prior to the PBRF Census date (MOE, 2013b, pp. 62-63).

The government hoped to continue to support research excellence by improving the effectiveness and efficiency of the PBRF design. Following the 2012 QE, the PBRF objectives were modified in 2014. The main purpose of the modification was to reflect the role of the PBRF in supporting government’s wider priorities in science, research, and innovation.

More recently, some changes were made “to reduce compliance costs, better support new and emerging researchers, increase collaboration with end-users, improve reporting information and clarify the overarching objectives” (PBRF Review, 2019, p. 1). According to the Ministry of Education (2013), the key considerations would include broadening the primary objective of the PBRF from “increasing the average quality of research” (MOE, 2013) to “increasing the quality of basic and applied research”. The government also recognised that the compliance costs and how the individual assessment exercise is carried out can be a burden. The Review examined the merits of moving from individual-based assessment to a group-based assessment, boosting collaboration, supporting workforce development and sustainability, reducing compliance costs, and measuring the impact of research. A group approach to research assessment could also support greater mentoring of new and emerging researchers. As senior researchers can play a role in this effort, this approach will also help New Zealand sustain and grow its highly skilled but aging workforce. However, if an individual is to be retained as the unit of assessment, the Review will also need to identify options within the PBRF settings to improve collaboration and impact assessment via other PBRF settings (PBRF Review, 2019).

³ The substantiveness test is an important aspect of the staff eligibility criteria as it enables TEOs to apply the test correctly to their staff. The test provides a definition to enable TEOs to define a staff member’s contribution in teaching and assessment (TEC, 2013).

Another aspect that is gaining importance is the need to ensure that the impact of research is assessed. For this reason, any future change to the PBRF to better assess impact will need to strike a balance in terms of compliance costs and rewarding impactful research activity. The consideration for changes will be based on the changes to assessing impact internationally through metrics, case studies, and impact statements in the United Kingdom, Canada, and Australia. Currently, the PBRF QE assessment process is doing well in measuring each researcher's performance through a broad range of research outputs and research contribution. Nonetheless, the 2019 Review will now examine options for improving the assessment and rewards for research that has a tangible impact for communities, the environment, and businesses or government sectors. The Review will provide advice on the costs and benefits of introducing further measures to assess the impact of the PBRF. It is believed that a review to better evaluate the impact of research activity will balance the compliance costs of the funding exercise. Considerations will include increasing the length of the evaluation cycle from 6 years to 8 or 10-year cycles and introducing less complicated metrics to evaluate research quality. Some research areas might introduce self-assessment processes. Another role that universities might play is in developing the research workforce in New Zealand. Therefore, the PBRF must ensure researchers are not disadvantaged because of the way they choose to work, for example, if they have flexible working arrangements (PBRF Review, 2019).

2.6 Summary

This chapter briefly discussed the influence of neoliberalism on the development of performance-based research funding systems. A discussion on the developments of performance-based research funding systems, particularly those in the UK, Australia, and New Zealand that may have contributed to changes in the university research environment, was provided. This discussion helps our understanding of how research policies have evolved. The performance-based research funding systems in these countries have undergone major changes over the years. The long-term future of performance-based funding systems depend on how well they achieve their government's goals.

The next chapter discusses the issues raised in previous literature in relation to the impact of performance-based research funding systems on academic life. The review of the

literature includes studies on the impact of performance-based research funding systems on academics internationally and in different disciplines.

CHAPTER 3

LITERATURE REVIEW: THE IMPACT OF PERFORMANCE-BASED RESEARCH FUNDING SYSTEMS ON ACADEMICS

3.1 Introduction

The previous chapter discussed the background surrounding the rise in performance - based research funding systems for universities globally. As a consequence of these systems, there is research evidence that various management structures and processes have been put in place in universities to increase research productivity. It is believed that some of these systems and processes have had unintended and undesirable consequences on academic life. This chapter reviews the literature on the impact of performance-based research funding systems globally on academic life, with specific attention to the UK, Australia, and New Zealand. As mentioned in chapter 2, the UK and Australia were chosen because similar research funding systems were established in these countries.

This chapter begins by exploring the historical changes to the academic role as a consequence of the development of performance-based research systems in universities. The issues raised in previous literature on the consequences of the establishment of performance-based research funding systems on academics are examined next. This examination considers these systems in relation to the following key themes: their impacts on the teaching and research nexus, on teaching, on academic life, on new and emerging researchers, and on university processes and systems. The implications from prior studies are then provided.

3.2 Historical Context for Changes in Academia

The generally accepted norm for the role of an academic in New Zealand is the 40:40:20 split, i.e., teaching (40%): research (40%): service (20%) (Bright, 2012; Tozer, 2015), although it is important to recognise that academics in universities have also played a key role in policymaking and wealth creation (Shore & McLauchlan, 2012). Research activities require the discovery of knowledge, while teaching involves the transmission of knowledge (Shin & Cummings, 2014). Teaching includes the tasks related to teaching a particular course; research activities are those aimed at gaining publications; and service involves work on committees and administrative tasks (Bright, 2012).

The ethos of the liberal university (Peters & Roberts, 2000) is based on the assumption that individual academics are free to pursue their tasks through their own creativity and individuality (Henkel, 2005) and that academics have the freedom to decide on their research interest and on what they think is valid research (Guthrie & Parker, 2014). Accordingly, liberal universities were built on the basis of “institutional autonomy and academic freedom” (Peters & Roberts, 2000, p. 126). In this context, the purpose of universities was to serve the public, while having the freedom to pursue knowledge based on academic interest. The academics were, therefore, able to function in a space without interference from external sources. However, recently there has been an increase in the influence of governments and universities on the academic role as a result of the rise in the establishment of performance-based research funding systems globally (Guthrie & Parker, 2014).

As discussed in chapter 1, since the 1980s, universities have been required to play a key role in knowledge creation (Geuna & Martin, 2003). Therefore, the governments in many countries have set up performance-based research funds to measure the results of research productivity in universities (Woelert & McKenzie, 2018; Hicks, 2012; Geuna & Martin, 2003; Aagard, 2015; Hammarfelt et al., 2016). At the operating level, many organisational processes and systems have been set up in universities to evaluate and measure an academic’s individual contribution to the goals and strategies of their university overall. Universities began to develop goals and strategies to evaluate academic performance because they needed to demonstrate external accountability (Townley, 1992; Parker, 2013; Broadbent, 2007a). Research funding exercises and their requirements have changed the way higher education institutions operate and strategise to meet increased competition and changing expectations; nevertheless, there is evidence that the internal systems set up to monitor academic work are placing growing pressures on academics to be research productive (Broadbent, 2010; Townley, 1992; Parker, 2013).

Previous literature showed that the impact of performance-based research funding systems internationally seems to influence academics to be focused merely on publications in high-ranking journals (Brinn et al., 2001; Cooper & Poletti 2011). In the past decade, university education has become commercialised, with the number of students doubling in higher education globally (Ernst & Young, 2012). Many international students are also making decisions on where they should pursue their studies

(Guthrie & Parker, 2014) and so international university rankings affect student choices. In addition, a rise in the number and impact of international university rankings is evident (Woelert & McKenzie, 2018; Guthrie & Parker, 2014). For instance, the Academic Ranking of World Universities (ARWU) has been used as a proxy to demonstrate university research intensity, while other quality moderators include journal indices such as Scopus and Web of Science and various citation-based journal measures that provide data on research publications. These important moderators reflect the pertinent concern universities have with their ranking (Woelert & McKenzie, 2018). Furthermore, accounting academics are being measured and compared through Google Scholar, H Index, and impact metrics (Guthrie & Parker, 2014) and, according to Shepherd (2017), there is evidence that the tertiary institutions in New Zealand are consistently being assessed and viewed nationally and internationally through the use of relevant measurements such as University Rankings, 2016. Research productivity is being pushed by the performance-based research funding systems (Brinn et al., 2001; Cooper & Poletti 2011; Lewis, 2014). Northcott and Linacre (2010) asked active accounting researchers in Australia, UK, and New Zealand what the impact of the performance-based research funding systems was on their journal submission process. Their study found that the focus on journal quality rankings may threaten the quality of future accounting research, because academics tend to comply with the key requirements prescribed by performance-based research funding systems on what types of research count. In Australia, the research criteria were based initially on research publication. Many academics responded by publishing in lower impact journals in order to score some points (Butler, 2017). This practice was not anticipated by the policy makers (Woelert & McKenzie, 2018). Although De Lange et al. (2010) found that the efforts of the ERA have created a move towards the need to publish in ABDC, A*, and 'A' ranked American journals, they also felt that this move would have an impact on the nonmainstream research.

The performance-based research funding systems globally are believed to act as monitoring systems for research publication in universities (Butler, 2007; Middleton, 2005). Consequently, academics are feeling the pressure to increase their research productivity (Curtis & Matthewman, 2005; Billot, 2010; Northcott & Linacre, 2010; Archer, 2008; De Lange et al., 2010). Furthermore, university administrators are setting research productivity as a criterion for staff evaluation and promotion prospects (De Lange et al., 2010; Brinn et al., 2001). The incentives can be in the form of promotion

prospects, recruitment, remuneration increases, and support to conduct research (Jonkers & Zacharewicz, 2016).

Similarly, Hancock et al. (2015) reported that only research publications increase promotion prospects. The focus on journal publication is seen to counter the ability of universities to create an environment to promote the innovative research, critical thinking, and academic debate which are desired by governments (Cooper & Poletti, 2011). Lewis (2014) suggested that intuition and judgment are important aspects of the nature of the work of an academic. It is suggested that in this setting academics are negatively affected by increased external control. Moreover, as Lewis pointed out, professionals feel that they should be allowed to work autonomously and be trusted to behave appropriately within their allowed freedoms in an academic setting. External monitoring and rewards might reduce their motivation, produce negative attitudes to their work, and reduce their productivity. Hence, academics, driven by intellectual curiosity (an intrinsic motivation) might be expected to hold negative attitudes to research systems as an unwanted external imposition, attitudes which could ultimately decrease their performance. The REF exercise in the UK is criticised because it drives academics to focus on research outputs and ignore the pursuit of knowledge (Broadbent, 2010). Broadhead and Howard (1998) cautioned that producing more articles is not the same as doing more research. Producing journal publication takes up time and leaves academics with less energy to pursue other tasks. Therefore, although research productivity is increasing, there is evidence that this increase leads to numerous negative consequences on teaching, administration, promotion opportunities, and job mobility (Brinn et al., 2001; Broadhead & Howard, 1998).

Consequently, there is a tendency for researchers to try to keep close to the “recipe” required to maximise the chance to publish in high-ranked journals (Northcott & Linacre, 2010; Guthrie & Parker, 2014; Cooper & Poletti, 2011). However, following this recipe too closely may lead to a dampening of originality, innovation, and the development of relevance in accounting research that then restricts academics’ freedom to carry out their work (Northcott & Linacre, 2010; Guthrie & Parker, 2014). In New Zealand, Duncan (2007) raised concerns that the PBRF is gearing research towards funding. Universities have been found to be held back from innovation by the PBRF with its short evaluation review cycles. Further, Butler and Muglan, (2013) suggested that the PBRF system

threatens the freedom for academics to do research. To pursue research freely, academics should be able to pursue research outside the boundaries of the university or research institution and what they study must be driven by the interest of the researcher. Despite the fact that the earlier discussion in chapters 1 and 2 indicated that the government funding instruments to measure research productivity were introduced to build the knowledge economy, Northcott and Linacre (2010) found that there is an excessive focus on research publication and that there is less emphasis on the pursuit of new knowledge and personal research interest directed at contributing to society.

Interest in examining the teaching and research nexus is increasing, because research productivity has become the key determinant of academic performance. The problem is that research productivity is narrowly related to publishing in only highly ranked ABDC journals (in Australia and New Zealand) (Brinn et al., 2001; Cooper & Poletti, 2011). It is, therefore, important to recognise that the research exercise instruments are now creating a dichotomy between teaching and research activities (Brinn et al., 2001; Geuna & Martin, 2003; Harland et al., 2010). Although academics enjoy teaching and research (as discussed in the next section), they find it stressful to do both, particularly when the rewards do not promote the teaching–research nexus (Hancock et al., 2015). Thus, there is a need to explore how the increased requirements for research productivity have impacted the teaching–research nexus in universities. The next section, therefore, explores the issues surrounding the relationship between teaching and research.

3.3 Teaching and Research Nexus

Historically, the teaching and research nexus originated with Wilhelm von Humboldt and was instrumental in the foundation of the University of Berlin in 1810. The close link between teaching and research is held in high esteem in Germany (Teichler, 2014). The focus on the teaching and research nexus later spread globally. The Humboldtian model requires teaching to be informed by research. The model basically requires the integration of research and teaching (Ushioji, 2008). In the traditional Humboldtian pattern most university roles are not differentiated in terms of teaching or research. Most financial resources are in a common pool for both tasks, and most higher education organisations are universities with the dual mission of teaching and research (Schimank & Winnes, 2000, p. 401). Hattie and Marsh (1996) suggested that “Universities need to set as a mission goal the improvement of the nexus between research and teaching. . . The aim is

to increase the circumstances in which teaching and research have occasion to meet” (p. 533).

The Carnegie International Survey⁴ initiated by the Carnegie Fund was conducted in 1992 and brought attention to worldwide issues concerning the overall satisfaction of academics in relation to their professional work and occupational choice. A follow-up international survey, the Changing Academic Profession (CAP) survey was administered between 2007 and 2008 in 19 countries⁵ to identify changes in academics’ preferences and their workloads (research and teaching). The two surveys (1992 and 2007) identified different trends between the relatively well-established higher education systems and the new emergent systems. It was found that the countries with established higher education systems such as the USA, Germany, and Japan leaned towards a balance between teaching and research, while other countries moved more aggressively towards research. Academics within the ‘teaching–research balance systems’ exhibited both higher job satisfaction and job stress at the same time (Shin & Cummings, 2014). Academics felt satisfied conducting both teaching and research, but revealed that conducting both of these somewhat different activities caused stress (Shin, 2011).

The traditional role of an academic includes both research and teaching, but the literature (Hancock et al., 2015; Teichler & Arimoto, 2014; Shin & Cummings, 2014; Curtis & Matthewman, 2005) points out that academics are finding it difficult to cope with the workload resulting from doing both. It is, therefore, crucial for policy makers to include the concerns raised from previous studies on the emphasis on research in new policies (Ashcroft, 2007; Middleton, 2005; Hall et al., 2004; Lucas, 2006).

The requirements of a high teaching load leave insufficient time for research, while a preference for research possibly leads to a neglect of teaching (Carnegie Survey, 2007). Three quarters of academics report that their research activities reinforce their teaching activities (Teichler & Arimoto, 2014). Similar findings were found in an early qualitative

⁴ The Carnegie International Survey was conducted in 1992 by 14 participating countries (Australia, Brazil, Chile, Germany, Israel, Japan, Korea [Republic of Korea], the Netherlands, Mexico, Russia, Sweden, the UK, the USA, and the region of Hong Kong (Altbach, 1996).

⁵ Between 2007 and 2008, the CAP project gathered information on many areas from 19 countries. Four countries that had previously participated were excluded; they were Chile, Israel, Russia, and Sweden and nine new participating countries were included; they were Argentina, Finland, Italy, Norway, Portugal, Canada, China, Malaysia, and South Africa (Arimoto, 2014).

study of a symbiotic relationship where research strengthens teaching; however, it was revealed that conducting both tasks would be a challenge (Jensen, 1988).

In New Zealand, Curtis and Matthewman (2005) revealed the attitudes of 617 academics in the humanities and social sciences. The study analysed the probable impacts of the PBRF on academics, on staff attitudes during the evaluation stage in 2003 (when staff were expected to complete their EPs), and on other developments impacting upon the tertiary education sector. A questionnaire with 56 statements was sent out to participants. A Likert scale was used in the questionnaire. It was found that the statement "Academic positions should combine teaching and research" was perceived as most relevant by the participants i.e., most strongly agreed. The respondents were found to show support for what was described as traditional academic customs such as "Sabbaticals are important for good teaching and research", "The funding of conference attendance is crucial for good teaching and research," and "Administrative work has become an unreasonable burden" (Curtis & Matthewman, 2005 p. 11). The study concluded that academics are overworked and stressed.

Hancock et al. (2015) explored the relationship that exists between the two primary activities i.e., teaching and research in universities within the discipline of accounting and finance in Australia and New Zealand. The purpose of their research was to provide accounting academics with an overview of the benefits and potential costs of integrating teaching and research. The data was collected through semi-structured interviews and a questionnaire survey.⁶ It was found that there were perceived benefits where a nexus between research and teaching exists. One academic stated: "I think my interest is enhanced by the fact that a large portion of what I teach is in the same field as what I research. I don't think I'd be as excited about what I teach if I wasn't researching in it as well" (Hancock et al., 2015, p. 21).

⁶ The investigation was informed by three sources of data: semi-structured interviews undertaken with accounting academics who were members of the two major accounting professional bodies based in Australia and New Zealand.; semistructured interviews with education and technical representatives of accounting and finance professional bodies to ascertain the linkages between the education and research functions within professional bodies; and a questionnaire survey to elicit the importance of specific factors influencing the teaching–research nexus was sent to Australian and New Zealand accounting and finance academics (Hancock et al., 2015).

Commenting on whether this made one a better teacher, the respondent said:

... Well, yes, it does. It makes the examples that I have got richer; it means that I can get them from places other than textbooks and research articles; I can get them from actual experiences, for example, describing being in the room when you are at a board meeting. (Hancock et al., 2015, p. 22)

Teaching assists researchers to identify gaps in their own knowledge and encourages their thinking, but it may do so at the cost of restricted productivity in another task (Hancock et al., 2015). Another respondent stated that:

Time is the conflict. The thing I like most about the job is the research side of things; I enjoy teaching, but not as much as research and there are parts of teaching that aren't enjoyable ... but any time that you have to allocate to teaching is time you can't use for something else. (Hancock et al., 2015, p. 27)

Although the teaching–research nexus may add value to higher education, there are currently too few rewards to encourage such a link (Hancock et al., 2015). This claim is exemplified by another respondent from the study:

Time management has always been a conflict. The institutional reward systems can be a barrier at times if they are not designed properly. If you have a good promotion system to recognise good teaching and quality research equally then staff will direct their efforts to good teaching. However, if you have a system that is perceived to reward research outputs only, then, good teaching would be neglected. (Hancock et al., 2015, p. 28)

Hancock et al. (2015) suggested that linking teaching and research improves student learning generally. There is a belief that accounting academics in Australia and New Zealand undertake research and teaching because of the symbiotic relationship between both activities. Lindsay, Breen, and Jenkins (2002), for example, found that the teaching–research nexus is expected to add value experientially to staff and students. Some of their key findings were that:

- Both undergraduate and postgraduate students associate more benefits than disadvantages with lecturer research.
- Postgraduates commend salience when lecturer research directly benefits their own learning” (Lindsay et al., 2002. pp. 321-322).

On the basis of the above discussion, it appears that, although academics like to research and teach, it is difficult for academics to carry out these fundamental roles

simultaneously. To add to this, the impact of another factor needs to be considered, i.e., the increase in student numbers. In the second half of the 20th century, there was a change from an elite student body, towards a mass higher education system in Western societies (Smith, 2006). For example, in Australia, there was an increase of approximately 50% in student numbers between the years 2001 and 2015, leading to an increase in teaching and administrative tasks. The increasing workload in both teaching and research is a huge challenge to academics (Hancock et al., 2015). In Australia and New Zealand, the large classes in accounting and finance departments created tension between the roles of the teaching and research. Large classes result in less time for research. However, only research publications increase promotion prospects (Hancock et al., 2015). Similarly, Duff and Marriott (2012) conducted research in the UK in 2012 to empirically assess how the teaching–research nexus might be experienced by academic staff. Their study confirms that there are few interactions between teaching and research and vice versa.

In the UK, Broadhead and Howard (1998) found that, although the RAE is committed to research quality, it has been found to increase daily stress and workload because, while on the one hand, research productivity increases, on the other, it seems to impact teaching negatively. Their study also noted that there is a lack of support towards efforts in preparing for teaching. Further, Elton (2001) explains that academics were losing their ability to choose how they perceive their main role as either teachers or researchers, because, if they were not research active, there were financial consequences in terms of reduced funding to their universities. The increased employment of temporary staff to take up teaching tasks directly affects the nexus between teaching and research, because there will be a lower expectation for a temporary teaching staff member to research. Based on these unintended impacts of the RAE exercise, Elton's (2001) study goes on to suggest that other countries should not adopt similar performance-based funding systems. Nonetheless, it appears Elton's (2001) caution has been disregarded by many countries that have set up performance-based research funding systems.

Globally, many studies suggest that performance-based funding schemes such as the PBRF in New Zealand and the RAE in the UK have widened the gap between research and teaching (Gueno & Martin, 2003; Harland et al., 2010; Chan, Chang, Tong, & Zhang, 2012; Kinman & Jones, 2003; Brinn et al., 2001). One of the objectives of TEAC in New Zealand was to separate research funding from teaching and learning (MOE & Transition,

2002). In such a system, academics will tend to work towards where the rewards are (Geuna & Martin, 2003; Harland et al., 2010; Hancock et al., 2015). Gueno and Martin (2003) proposed that if research funds were based on teaching, then the teaching and research nexus would be encouraged. Excellent teaching would lead to increases in number of students, the size of the university, and the influx of research funds.

Beyond the role of teaching and research, academics have been required to contribute to securing research grants and establish connections with industry. There is evidence that academics are seen as “entrepreneurial individuals” with a passion to produce relevant research and connect with society (Shore & McLauchlan, 2012). Lucas (2006) suggested that the RAE has caused universities to differentiate themselves from each other. For example, researchers who can play the game are those who have high research esteem and are able to publish and obtain research grants. On the other hand, academics who are unable to meet the research publication requirements are disadvantaged. It will be interesting to explore how accounting academics in New Zealand feel about this particular expectation and how they perceive their role within the university.

Dixon (2014) found that there was a growth in research productivity in New Zealand. More research papers were published in each year between 2002 and 2011 than in the entire decade of the 1980s. Furthermore, twice as many papers were published during the 2012 PBRF period as in the first PBRF period (Dixon, 2014). In New Zealand, the PBRF is a source of pressure on staff to produce quality research outputs (TEC, 2004) and this pressure has led to the growth of research outputs from accounting academics (Chan et al., 2012). However, there are concerns about whether the demand for increased research output involves a trade-off with the other core functions of academics such as teaching and service and whether the overall research productivity increase will be sustained over the long term (Smart, 2009; Dixon, 2014). Historically, there is little research to support links between teaching and research (Elton, 1986; Hattie & Marsh, 1996; Lucas, 2006) and, even recently, it was suggested that teaching and research should not be divided into separate activities; instead, both these tasks need to be supported (Hancock et al., 2015). The next section will review the literature on the impact of the performance-based research funding systems on teaching.

3.4 Impact on Teaching

In the previous section, many studies pointed out that it is difficult for academics to carry out both research and teaching tasks successfully (Shin, 2011; Jensen, 1988; Shin & Cummings, 2014). In fact, the 1992 Changing Academic Profession survey raised concerns that a focus on any one activity may lead to neglect of others. Although the general productivity for research, teaching, and administration has increased, there is suspicion that there is a drop in the teaching standards and that “compliance-driven administration was counterproductive to the core activities of research and teaching” (Harland et al., 2010. p. 91). Broadbent (2010) suggested that when successful researchers are rewarded, it portrays research as being more important than successful teaching.

It is, therefore, timely to consider if the renewed focus brought about by performance-based research funding systems on research productivity has had an impact on teaching. At the same time, it is important to explore other issues academics are facing globally in terms of their general work experience over time, particularly since it has been found that academics find it a challenge to carry out both the research and teaching roles (Ashcroft, 2007; Middleton, 2005; Hall et al., 2004; Brinn et al., 2001).

In Canada, Thorsen (1996) found that the time constraints on academics to complete their tasks led to stress and pressure similar to that experienced in other big organisations. Brinn et al. (2001) examined the perceptions of UK accounting faculties on the impact of the RAE. A survey was sent in 1997 to research active academics in old and new universities.⁷ The survey included senior and nonsenior academics. The study found that academics believed that the quality of their individual and their department’s research had increased. The RAE formalised the assessment of the performance of UK accounting and finance faculties using research outputs which had been used all along. Teaching and administration were found to have been negatively affected. For example, an academic from one new university said: “It gives research a higher profile in my university but does not focus research on the needs of students and the business community” (Brinn et al., 2001, p. 9) Another academic from an old university said: “RAE has confirmed my suspicion that teaching and administration do not matter” (Brinn et al., 2001, p. 9).

⁷ In 1992, the White Paper: *Higher Education: A New Framework*, granted Britain’s polytechnics, university status, promoting competition between the ‘old’ universities and the former polytechnics (Geuna & Martin, 2003).

Broadbent (2010) suggested that the RAE has created a culture where universities are likely to hire academics on the basis of their research profile. Therefore, Broadbent (2010) argued that universities may employ researchers with the main objective of boosting their reputation to secure funds and comply with the requirements for the RAE exercise. Broadbent (2010) added that academics are motivated to pursue research commitments and neglect teaching tasks, because there is no similar incentive for teaching.

The outcome from an independent strategic review of the PBRF in New Zealand pointed out that, as predicted, the Fund brought importance to the status of research, but that also raised concerns that the PBRF may take away emphasis from other, necessary academic roles such as teaching and administration. In the review, the sustainability of the beneficial outcomes of the PBRF were questioned (Adams, 2008). On the other hand, Harland et al. (2010) suggested that the PBRF has improved academics' productivity in all their tasks i.e., teaching, research, and administration. In contrast, Harland et. al added that there are concerns that teaching standards have dropped.

Middleton (2005) suggested that academic staff now have to adjust the way they work to increase their research outputs as well as provide quality teaching. Some academics describe themselves as becoming “more calculated, self-conscious, [and] less spontaneous in their decisions to take on tasks like supervision, reviewing, consulting or public presentations” (Middleton, 2005, p. 147).

In another study in New Zealand, Hazledine and Kurniawan (2005) stressed that universities produce multiple outputs for teaching and service. Their study found that the PBRF measures research output and that, if this is combined with teaching outputs and budgets, universities can obtain an overall cost efficiency. There were, however, also concerns over unnecessary gaming encouraged by the agency problems caused by the PBRF (Hazledine & Kurniawan, 2005). The PBRF creates a culture of “winners and losers”, with some negative implications for both teaching and research. Thus, the PBRF may cause undue specialisation among researchers, at the cost of excellent teaching (Ashcroft, 2006).

Numerous studies (Harland et al., 2010; Brinn et al., 2001; Ashcroft, 2006) have flagged concerns about the unintended consequences of the PBRF on teaching. As the earlier discussions on the teaching–research nexus and the impact of the PBRF on teaching

indicated, it is crucial that policy makers provide support for academics in universities to fulfil their role requirements to research and teach successfully. Doing so will ensure that the long-term goals of the PBRF are sustained. The next section discusses the other issues impacting academic life as a result of the establishment of performance-based research funds in different countries.

3.5 Academic Life

Generally, the nature of academic work in research and teaching tasks is highly “discretionary and evaluative” (Townley, 1997, p. 277), which means that academics apply their professional judgments in carrying out their tasks without external influence (Townley, 1997). However, the prescriptive requirements of the performance-based research funding exercises that universities are facing is pressurising academics to change the way they teach and research and this change may affect their work life (De Lange et al., 2010; Hancock et al., 2015; Archer, 2008). The next section discusses the impacts on academic life of: academic stress and workload, collaboration, academic identity, staff turnover, and staff recruitment.

3.5.1 Academic stress and workload

Because the RAE was set up in 1986, the impact of the funding exercises on academic life was detected first in the UK. Broadhead and Howard (1998) found evidence that research and teaching activities had become comparatively stressful and disappointing, affecting job satisfaction in the UK. One of the main reasons for this situation relates to the increase in student numbers without increases in resources to allow for research time. The lack of support for academics to increase research productivity was found to add to existing pressures.

Billot (2010) in his study revealed that institutional pressures to produce greater research outputs and teach at the same time create tensions for academics. Similarly, Broadbent (2010) suggested that universities are in a position to select academics who will be included for submission to the RAE, causing a lot of anxiety amongst academics whose nonsubmission of their names will affect their career prospects. Harley (2000) surveyed academic staff in social science and business-related faculties in the UK after the results of the RAE conducted in 2001 were released. Some academics found the exercises breached the traditional academic values and others felt that they were disadvantaged because the RAE exercise focused on research alone. One respondent shared a view that

the system was: “creating unnecessary pressure, causing tension and demoralising many institutions and individuals and, as far as my discipline is concerned, not leading to any higher quality research than would have been the case anyway” (Harley, 2000, p. 202).

In the UK, Sikes’ (2006) study suggested that changing academic priorities are causing academics anxiety, stress, and pressure. The study also found that academics are reflecting on their role, feeling inadequate, and are struggling to accept new tasks. One participant in Sikes’ (2006) study indicated a sense of personal failure:

The pressure comes in waves of angst that I’m not fulfilling the demands expected of me, and that I’m therefore failing in my role as ‘senior lecturer’. This job is so closely related to ‘who I am’, and what helps me make sense of who I am in the world, that I feel the pressure to meet the expectations, but feel concern that I am not necessarily able to be the academic researching university lecturer that is encouraged by the Faculty [as well as doing what I believe is involved in being a ‘good’ teacher]. (Sikes, 2006 p. 564)

Sikes (2006) affirmed that the feelings of inadequacy among academics are inappropriate and suggested instead that there should be better management of the impact of increasing demands on staff to be research-active. In their longitudinal research study in Australia, Gillespie et al. (2001) found several major causes of stress; these included inadequate research funding, work overload, and job insecurity. Academics have also been found to object to the decrease in government funding for students and to the new management style in universities. The new entrepreneurial university environment is not welcomed by academics; they are also frustrated with the increased workloads and increasing regulations (Harman, 2006; Coady, 2000a).

Harland et al. (2010) conducted a study among a group of academics from a variety of disciplines in New Zealand to consider the impact of the PBRF on their academic work practices. Some of the consequences of the PBRF identified were the separation of research, teaching, and professional tasks. This study added that academics spend more time focusing on research productivity and the compilation of the EP. Furthermore, academics are absorbing a big workload increase and, therefore, the financial burden of the consequence of the PBRF is not visible.

3.5.2 Academic collaboration

Broadhead and Howard (1998) found collaboration in universities was constrained by the presence of the RAE. The departments which obtained better rankings looked sceptically

at the lower ranked departments. Researchers who did not match up to standards set by the funding exercises were viewed negatively. The researchers with a lower rank were also allocated a heavier teaching and administrative load and might lose research allowances. Further, Middleton (2005) suggested that academics are now cautious about the people they collaborate with. Cooper and Poletti (2011) contend that

collegiality, networks of international research, the socio-cultural role of the academic journal, as well as the way academics research in the digital era, are either ignored or negatively impacted upon by ranking exercises such as those imposed by the ERA. (p. 57)

Although Harman (2006) found evidence that academics were opposing the new changes, some academics were found to successfully transition to the new environment with a commitment to teaching and research. However, academics are working longer hours to produce higher research outputs (Harman, 2006). It appears that the traditional definition of academia as a space for reflection is gradually being replaced by the new entrepreneurial academic. These academics are able to successfully combine their academic skills with the ability to secure research grants and build ties with businesses (Shore & McLauchlan, 2012).

3.5.3 Academic identity, staff turnover and recruitment

Billot (2010) examined the PBRF's impact on professional identity and on research productivity in two New Zealand institutions. The study was conducted in the education, nursing, and design faculties that performed below average in the 2003 PBRF assessment. Billot listed the challenges faced by academics as follows:

A feeling of 'being torn' is one of the problems being faced by the staff to do research. Increases in the work loads, research commitments, lack of funding to attend conferences, time allocation, space, access to resources, not enough help and support such as mentoring to achieve research, more administrative work, [these] are some of the problems being faced by the staff. (Billot, 2010, p. 716)

Henkel (1999) found that the RAE had created significant changes in the management of the research function in universities in the UK. It is suggested that the RAE has disrupted the relationship between the individual academic, the discipline, the department, and the institution. Henkel (1999) believed that the RAE has impacted upon academic identities and research responsibilities. He added that, if the RAE assessment exercise leads to an academic's being formally removed from being 'research active', then the academic

enters a new environment where teaching and administrative responsibilities may be increased because they no longer require the time for research. In an environment where research is emphasised, the implications of being defined as “research inactive” can have serious implications on an academic’s position and continued employment. On the other hand, those defined as research active now have an obligation to contribute to the department and group, which can mean a redefining of their professional practice. Because of the RAE, the institution now has more power to impact academic working lives (Henkel, 1999). However, Billot (2010) added that there has been insufficient preparation for the role changes imposed through the PBRF in New Zealand.

Although the amount of funding received from the PBRF is considerably smaller than that from other avenues such as research grants and teaching funds, amounting to only 10% in New Zealand, these funds are seen as an important factor because of their flow-on impact on status and reputation (Hicks, 2011). Similarly, Broadbent (2010) suggested that research assessment exercises in the UK are useful to universities for both their reputation and funding. Further, academics’ career mobility and remuneration are now linked to their RAE scores (Broadbent, 2010).

In New Zealand, the PBRF is believed to affect academic behaviour and academic identity (Curtis, 2007; Boston et al., 2005). For example, academics now manage their time for teaching and research tasks differently, prioritising research productivity (Middleton, 2005). Further, when academics receive poor PBRF scores they are demotivated and very discouraged (Elton, 2000; Middleton, 2005; Curtis, 2007; Boston et al., 2005). Another study in the UK, Kinman and Jones (2003), found that there are many academics who have considered leaving the academy because of their dissatisfaction over the past few years. Any increase in employee turnover may affect the future of higher education. For example, one respondent said:

Job satisfaction has declined to almost zero. I am constantly asking myself why I don’t leave and earn serious money under far better working conditions elsewhere. I am getting out of higher education as soon as I secure a good job in industry. The stress levels here are too high for the salary. (Kinman & Jones, 2003, p. 33)

The study by Kinman and Jones (2003) found that 44% of respondents in the UK had seriously thought about exiting higher education because of the differences in salary and working conditions between industry and higher education. In New Zealand, there is

evidence of gaming around the inclusion of eligible staff and removal of inactive staff to improve the quality scores in the 2003 and 2006 QE rounds (Curtis, 2007). In Australia, De Lange et al. (2010) looked at participants' perspectives on the impact of the ERA on staff turnover for research-active and research-inactive staff. It was found that mostly research-inactive staff were offered voluntary redundancies or had their workload increased:

People are already set in their ways, but it might mean in the future that research inactive staff may be moved on or asked to retire in the future. At some universities these people have already been shown the door . . . Others are putting some on higher teaching loads. (De Lange et al., 2010, p. 30)

On the other hand, there is a focus internationally on assessing the research potential of an applicant when appointing new staff. In New Zealand, the focus is on the achievement of good research performance scores and anything that does not contribute to that end is ignored (Harland et al., 2010). De Lange et al. (2010) also found connections between staff hiring and performance appraisal criteria and academic ability to obtain external grants and publish in high-ranked journals in Australia. The ability of an academic to raise external research grants is a key criterion when recruiting academics.

Prior research studies evidenced that there are negative consequences on academic workloads in other countries such as the UK and Australia as a result of the establishment of funding exercises (Sikes, 2006; Archer, 2008; Brinn et al., 2001; Hick, 2012). Similarly, studies in New Zealand have also raised concerns about the impact of the PBRF system on academic life (Middleton, 2005; Curtis, 2008; Harley, 2000; Butler & Muglan, 2013); however, little investigation has been conducted to examine the experiences of accounting academics. The next section focuses on the issues experienced by new and emerging researchers.

3.6 New and Emerging Researchers

Lucas (2006) suggested that early researchers in the UK may find it hard to start a career in academia under the new performance-based research funding systems. For example, their study pointed out that new academics usually need to take up heavy teaching positions at the start of their career, but, at the same time, also immediately establish a research record. As discussed in chapter 2, postgraduate student researchers and new and emerging researchers in New Zealand are given special considerations in the PBRF

calculation. The main reason is to support the government's objective to maintain a good workforce. It is, therefore, useful to consider the experiences of the new and emerging researchers.

Sikes (2006) explored the work-related perceptions and experiences of staff in an education faculty at a new university in the UK. These staff were employed with a key role to teach; however, they are now facing increasing demands resulting from the RAE to become research active. It was also found that older researchers were more likely to receive an 'A' quality category, while the younger researchers were more likely to receive a 'B' category. However, very little has been investigated on the experiences of the new generation of academics who have recently joined higher education. Many studies internationally focus on the experiences of older academics and the impact of funding exercises on their role and identity (Middleton, 2005; Curtis, 2008; Harley, 2000).

In the UK, Archer (2008) examined the identities of academics under the age of 35 and their experiences. These younger academics experienced a similar pressure to be research active under very tight time constraints and did not like being managed by their line managers. One respondent stated: "my new head of department completely manages us, you just can't get away with anything--- it's like being tagged" (Archer, 2008, p. 272). The academics also complained about the overemphasis on 'counting' research output, noting that "this attempt to measure everything is crazy" (Archer, 2008, p. 272). Findings also show that younger academics do not relate well to their role in working towards bringing in external revenue; in fact, they felt that this was a form of compromise to academic values. It was found that there were academics from the commercial sector who imagined academia as a 'dream' space with scholarly collaboration, but then battled to understand the marketisation of academia (Archer, 2008). Broadbent (2010) suggested that the RAE also has a significant impact on academic careers, mainly because universities' hiring practices are influenced by the potential candidates' REF score.

Although it is suggested that the requirement to publish regularly has become a trait of academic life (Henkel, 2000), publishing regularly is a difficult task for academics to sustain (Sikes, 2006). The impact of the RAE on the teaching and research roles is seen in the following extract from one respondent in Sikes' study:

If people are going to be research active and if they look to be a good bet, they will be supported. We'll pay for them to go to whatever conferences

they want if they give a paper which can then be submitted to a journal, and we'll give them more research time. We've got to do this. If people aren't going to produce the RAE goods then they are going to have to do more teaching. That's the way of the world now. We've said that there's an expectation that people will aim at a number of publications each year, will give at least one conference paper and will apply for at least one funded project. (Sikes, 2006, p. 562)

Further, when teaching and administrative tasks are allocated to a staff member who is not research active, it is very difficult for those research inactive staff to later strive to become research active:

I don't have much of a research profile yet. I'm just starting out but the odds are stacked against you and it's a catch 22 situation. If you're not seen as a researcher then you get more teaching, so you lose the time that you might have had for research and writing, and so it goes on. (Sikes, 2006, p. 562)

Previous literature in the UK (Sikes, 2006; Archer, 2008; Lucas, 2006) has recognised the importance of investigating the experiences of new researchers. For example, there are concerns over the ability of new and emerging researchers to pick up the required skills for teaching and remain research productive at the same time. There is also a need to explore the experiences of new and emerging academics in New Zealand further, because the sustainability of the research performance-based funding system is based on the ability of new and emerging researchers to successfully balance their teaching and research tasks. The next section looks at the impact of university processes and management support in universities.

3.7 University Processes and Systems

In line with the global increase in accountability as a consequence of the establishment of performance-based research funding systems, it is critical to understand the role of management and institutional structures to fully appreciate an academic's experience. Previous studies show that universities have changed their structures, processes, and systems in response to calls for accountability for research and to maintain social legitimacy (Hopwood, 2007; Lowe & Locke, 2005; Woelert & McKenzie, 2018; De Lange et al., 2010).

Harland et.al. (2010) suggest that there are many compliance activities in universities in New Zealand such as university audit, department and course review, appraisal systems, research assessment, and professional body audits. These processes are evidence-based

and, therefore, academics spend a lot of time putting together documents to prove accountability to others. In Australia, although the government cautioned universities not to use the national funding instruments to influence internal management systems, there is evidence that performance evaluation indicators that are being used to evaluate staff performance mimic the national research funding indexes (Woelert & McKenzie, 2018). Broadbent (2010) cautioned that the RAE can be used to achieve management control, leading to manipulation and game playing, because, in the RAE system, the university benefits in terms of increased funding when an individual academic performs well in research.

The performance-based research funding systems have stimulated significant institutional thinking about people management with regard to research outcomes (Adams, 2008) and how to provide support to promote research efficiency (Harland et al., 2010). However, Curtis (2007) suggested that the PBRF in New Zealand is a “blunt instrument for university managers” (p. 11). There are no clear guidelines on how to manage academics in the PBRF setting (Curtis, 2007). The PBRF also seems to bring about unwillingness among staff to take up management and leadership roles, because of the lack of time and incentive to undertake these (Middleton, 2005).

3.6 Implication from Prior Studies

The review of previous literature in this chapter which is summarised in Table 3.1 (shown in Appendix 2) reveals several points. First, many international studies show evidence that academics are overworked and experiencing conflicts between their roles in research and teaching. Most of these studies were set in the UK (Woelert & McKenzie, 2018; Butler & Mulgan, 2013; Harland et al., 2010; Lewis & Ross, 2011; Geuna & Martin, 2003; Hedrick et al., 2010; Harland et al., 2010) and Australia (Martin-Sardesai et al., 2017; Hancock et al., 2015; De Lange et al., 2010). New Zealand, being a more recent adopter of a performance-based research funding system, has limited prior studies.

It is important to take note of the results from the studies on the impact of research evaluation exercises on academic life conducted in the UK and Australia, because similar research exercises have been conducted in these countries (Hare, 2003; Lewis & Ross, 2011). For example, Broadhead and Howard (1998) found that academics were not happy with the extra work that compliance with the RAE brought. Although the RAE is committed to research quality, it has been found to increase daily stress and workload as

research productivity increases; it seems to impact teaching negatively. There is also a lack of support towards academics' efforts in preparing for research and teaching.

In another study, Elton (2001) found that academics were losing their ability to choose their main role as either teachers or researchers, because, if they were not research active, there were financial consequences in terms of reduced funding for their university. The increased employment of temporary staff to take up teaching tasks directly affects the nexus between teaching and research where research should support teaching. Based on some of these unintended impacts of the RAE exercise, Elton's study (2001) suggested that other countries should not adopt similar research exercises. Broadbent (2010) also cautioned other countries that are adopting research exercises that any performance measurement tool may, presumably, impact academic behaviour negatively. Given that incentives and career prospects are good for academics with good research profiles, it is, therefore, suggested that academics will not be motivated to improve teaching activities.

In Australia, De Lange et al. (2010) investigated the possible effects of the ERA. The study gathered data on the perceptions of Heads of Accounting Schools, in order to examine the extent of change in systems and processes in universities. Their study which took place early in the implementation stage of the ERA found that the ERA had significant impact on accounting schools and their staff. Their study found a number of issues that were unsettling. Some of these consequences of the ERA include "gaming behaviour" that results from implementing the funding exercise, the increased focus on overseas journals, and the "marginalisation of non-mainstream research" (De Lange et al., 2010, p. 34). Further, the accounting schools were found to be more susceptible to receiving poor scores in the funding exercises, because of their large student numbers and high number of emerging researchers in comparison to other disciplines (De Lange et al., 2010).

Many studies have raised concerns about the impact of performance-based research funds in the UK and in Australia. Many of these findings were discussed in this chapter. Several studies have been conducted in New Zealand's social studies, humanities, nursing, and education faculties (Smart, 2009; Ashcroft, 2005; Middleton, 2005; Tozer, 2015; Boston et al., 2005; Curtis & Matthewman, 2005; Billot, 2010). The studies in New Zealand were mainly conducted between 2004–2010 when the PBRF was first established. Several of these studies examined the PBRF's impact in relation to academic life and expressed

concern about the role changes of academics. These concerns have not been well explored (Ashcroft, 2007; Middleton, 2008; Hall et al., 2004). For example, in the early years after the PBRF was established, several studies flagged concerns about the impact of PBRF exercises on academic experiences. Middleton (2009) examined the experiences in education institutions, with particular attention to the impact of the PBRF process and reporting on policy and practice. Her study found that, although individual scores were not made public, many staff found the process of receiving their assessed scores stressful. Curtis (2007) suggested that many line managers are aware of the academic scores and went on to suggest that individual PBRF scores allow managers to monitor and scrutinise academic performance. In the social sciences sector in New Zealand, Boston et al. (2005) expected that PBRF could trigger behavioural changes, and have implications on the following areas: human resource management, how staff manage their time, and on the nature and value of the teaching/research nexus. Low scores have been found to have a negative and demotivating impact on early career researchers and on capable and hardworking researchers when not being awarded an 'A' quality category. Similar findings were reported by Elton (2000), where researchers who receive low scores or an R for being research inactive have felt like their role as researchers has been taken away from them. Middleton (2005) also confirmed that academics were unable to carry on their task normally, likening the impact to being paralysed, because they were negatively affected after receiving their PBRF scores.

Further, the PBRF system is a challenge to academics who are not research active, and to new, junior and mid-ranking staff. There is evidence that there is a decrease in the employment of junior staff and a sidelining of academics who are not immediately achieving research productivity (Adams, 2008). Cinlar and Dowse (2008) reported that the number of staff under the age of 35 reduced by 14% in TEOs participating in the 2003 and 2006 PBRF censuses (as cited in Adams, 2008). There has been very little research conducted to explore the impact of the PBRF on new and emerging researchers. This is one of the gaps that this study aimed to address. None of the previous studies document the experiences of academics in the accounting schools in New Zealand. And so this PhD research study set out to investigate the impact that research performance metrics have had on academics' work life balance; the perception of line managers (i.e., Heads of Schools/Departments) on the experiences of accounting academics and, to examine accounting academics' viewpoints on the impact of the PBRF on their work life.

In terms of the cost implications, many governments have introduced funding mechanisms in reaction to concerns over the increasing costs for university-based research (Geuna & Martin, 2003). National research evaluations have been introduced in some countries with the objective of formally assessing the quality of research outputs (Northcott, 2010). Although some studies found that, initially, the use of funding exercises did generate more benefits than costs, it is suggested that over time there will be decreasing returns. This suggestion raises concerns about the sustainability of these funding exercises (Geuna & Martin, 2003; Adams, 2008).

Hicks (2012) argued that internationally the funding exercises in various countries are not focused on the allocation of funds, but are driven by prestige. Even with the small allocation in funding, research exercises are found to have a strong impact on universities in terms of their public judgements and prestige (Hick, 2012; Lewis, 2014). Further, international student fees are one of the main channels of funds for universities and international students are believed to take notice of the international rankings (Butler, 2007). Hicks further suggested that “under the right circumstances performance-based research funding systems (PRFSs) will enhance control by professional elites” (p. 251). There is concern that while performance metrics may aim for excellence, other values such as equity or diversity may suffer and, worse still, these funding systems may not achieve their goal of increasing the “economic relevance of research” (Hick, 2012, p. 251).

Universities seem tight-lipped about their internal resource allocation mechanisms (Woelert & McKenzie, 2018). It is argued that costs are a big issue for universities, for example the costs of putting together the submissions and in terms of academic time for peer review tasks (Hicks, 2012; Harland et al., 2010). Further, Hicks (2012) pointed that it is not possible to compare the costs and benefits of research performance systems, because costs are not discussed. Most funding exercises allocate funds to institutions at a central level, but allow the universities to decide how they allocate those funds. Hicks added that it is also difficult to obtain consistent information on the amount of funding distributed. To understand the impact of research-based performance systems on universities, it is crucial to know the costs implications of the research. It appears the costs and benefits of research performance systems is unclear. Therefore, this study hopes

to explore the perception of HoDs regarding the funding allocation and its implications for their departments.

No studies that focus on accounting schools in New Zealand have been conducted. This study, therefore, explores the experiences of academics through an in-depth analysis of the impact of the PBRF on the accounting academics' life. There is significant scope in this study to allow for a holistic analysis of the experiences of academics using a mixed methodology approach. Although the New Zealand government wishes to recognise the interdependence of teaching and research (Education Act, 1989), there has been little research on the experiences of accounting academics since the establishment of the PBRF. It is suggested that the PBRF will influence academics' allocations of time between their teaching, research, and administrative activities. Specifically, it is expected that supervision of PhD students will be considered important, whereas teaching large classes and taking on administrative roles will not (Boston et al., 2005). Academics must be able to balance their roles in research and teaching successfully. Achieving this balance is important if the PBRF's aim, which is to encourage research productivity, is to be sustained in the long run. As little is known about the strategies accounting academics are adopting to cope with these challenges, now is an opportune time to address this research gap and explore the impact of the PBRF on the accounting academic environment.

3.7 Summary and the Knowledge Gap

The early establishment of funding exercises in other countries such as Australia and the UK recognised and signalled concerns about the experiences of academics (Martin-Sardesai, 2017; Parker, 2002; Henkel, 2005). Similar findings are evident in studies in New Zealand (Middleton, 2005; Boston et al., 2005; Ashcroft, 2006; Billot, 2010).

As indicated in the discussion above, studies conducted in countries like the UK, Australia, and New Zealand have identified many concerns regarding the impact of performance-based research funding systems. Prior studies suggest that academics struggle to complete their research, teaching, administration, and service tasks because of time constraints (Archer, 2008). Academics are under a lot of pressure to be research active and increase research publication in high-ranked journals (Sikes, 2006; Brinn et al., 2001). There are increased management control systems in universities to monitor research productivity among academics (Ashcroft, 2007). Early researchers who are just beginning to increase their research productivity are demotivated when they receive low

scores (Billot, 2010; Middleton, 2005). It is believed that performance-based research funding systems are restricting academic freedom (Ashcroft, 2006; Curtis & Matthewman, 2005) and the pressure to increase research may affect teaching (Brinn et al., 2001). Given the importance of the role of universities in building knowledge, there is a need to explore the experiences of academics to find out if PBRF efforts can be sustained.

Chapter 4 explains the theoretical framework that was used to analyse the findings of this thesis.

CHAPTER 4

THEORETICAL FRAMEWORK

4.1 Introduction

This chapter presents the theoretical framework that was used to guide this thesis. A theoretical framework can be defined as a set of relevant models, concepts, and presumptions that when used together present a structured view of a phenomenon which can be used to guide a particular research project (Creswell, 2003; Collis & Hussey, 2009). For this research, institutional theory was adopted as a theoretical lens through which to understand and interpret the HoDs' and academics' perspectives on the impacts of the PBRF in the accounting departments in New Zealand.

This chapter is structured as follows: sections 4.2 provides a basic overview of institutional theory and the different types of institutional isomorphism. Section 4.3 considers institutional theory and higher education. Section 4.4 describes how institutional theory was used in this thesis. Finally, section 4.5 provides a summary of the chapter.

4.2 Institutional Theory

Institutional theory provides an important lens for understanding the reasons organisations conform, reframe or resist the external environment (Zucker, 1987; Oliver, 1991; Scott, 2004). There are several variations of institutional theory. Although there are some fundamental similarities between the different variations, some of the variations are not as clearly defined as others (Scott, 1987). According to Boland, Sharma, and Afonso. (2008), "Institutional theory is based on the following main concepts: institution, institutional and technical environments, interconnectedness, conformity, and institutional isomorphism" (p. 902).

In an early study, Zucker (1977) defined institutionalisation as:

a process and a property variable. It is the process by which individual actors transmit what is socially defined as real and, at the same time, at any point in the process the meaning of an act can be defined as more or less a taken-for-granted part of this social reality. Institutionalised acts, then, must be perceived as both objective and exterior. (p. 728)

Meyer and Rowan (1977) also embrace a similar stance. For them, “Institutionalisation involves the processes by which social processes, obligations, or actualities come to take on a rule like status in social thought and action (p. 341).

The common element in the definitions above is that institutionalisation is viewed as the social process whereby individuals come to embrace a shared definition of social reality. However, these definitions are very broad and, although they relate to the development of social reality, they do not provide justification for the rise of formal organisations.

In subsequent modifications, Zucker focuses on the purpose and nature of the social process. Meyer and Rowan (1977), on the other hand, shift the focus from rules that organisations follow as a distinctive process to one that is rewards-based. Meyer and Rowan, therefore, add that organisations are believed to conform to a list of institutionalised beliefs, because organisations are rewarded through increased legitimacy. Further amendments also move away from a recognition of one institutional environment to the many institutional sources and belief systems which are prevalent in modern society (DiMaggio & Powell, 1983; Meyer & Scott, 1983). Further, Scott (1987) also recognises the role of the state and the professions in terms of the rules and requirements that frame their organisational life and requirements.

Institutional theory is relevant because it establishes that the social structures of institutions such as universities are affected by their environments (Scapens, 2006). This thesis examines the experiences of New Zealand HoDs and academics in response to the establishment of the PBRF. It is believed that HoDs’ and academics’ responses are influenced by the pressures from external forces, in particular the PBRF. In this environment, players such as the government represent a major institutional force pushing universities to adopt systems and processes based on PBRF expectations. Both Meyer and Rowan (1977) and DiMaggio and Powell (1983) suggest that institutional theory explains why organisations adopt new structures and policies. The impact of external factors in the environment is captured by institutional theory. The pressures at play include socioeconomic, political, and legal influences and organisations’ strategic responses to those pressures (DiMaggio & Powell, 1983; Meyer & Rowan, 1977).

Under institutional theory, there is increased understanding of the interorganisational management control systems that exist in organisations. It is assumed that organisations

build their operations and systems to be consistent with their institutional environment (Boland et al., 2008). It could, therefore, be argued that the responses of the HoDs and academics cannot be explored appropriately without an understanding of the institutional forces that provide the context for such consequences. Institutional theory gives an explanation for institutional decisions and activities (Dacin, Goodstein, & Scott, 2002). In addition, institutional theory provides a robust tool with which to study the internal workings of organisational life (Greenwood & Hinings, 1988; Suddaby & Greenwood, 2005). Organisational systems, processes, and practices such as those present in universities are believed to be driven by internal and external societal expectations (Burns & Scapens, 2000).

Institutional theory also provides justification as to why organisations in similar settings operate in the same way (Scapens, 2006) and examines why institutions in an industry are similar (Zucker, 1987). DiMaggio and Powell (1983) suggest that there are several reasons for the homogeneity of organisations in terms of structure and practices. One reason is that they are driven by the regulatory bodies that constitute a part of the institution's life. Organisations are believed to set up similar structures when dealing with an increase in information or requirements in the field within which the organisation exists (DiMaggio & Powell, 1983).

DiMaggio and Powell (1983) point out there are three types of institutional pressures: coercive, normative, and mimetic pressures. Institutional theory describes how motives, incorporated under the three pressures, influence organisational behaviour, which in turn may impact academic life. The theory prescribes that an organisation makes decisions because it wants to have legitimacy in its environment and to be accepted by society. These pressures are together known as isomorphic pressures, because various firms that behave in the same way to acquire legitimacy become increasingly similar over time (DiMaggio & Powell, 1983). The next section discusses the three forms of pressure.

4.2.1 Coercive isomorphism

Coercive pressures explain how organisations may be under external and/or internal pressure from organisations that they are dependent on (Meyer & Scott, 1983; DiMaggio and Powell 1983). DiMaggio and Powell (1983) suggest that organisations can be influenced by external or internal pressures to adopt certain policies or to change their structure. This can also be formal and informal pressures. The sources of pressures on an

organisation such as universities can originate from national or international institutions or from business partners, depending on the regulatory structure of an organisation. Coercive isomorphism is found when there are influences from politics and law. In line with this viewpoint, the PBRF is a form of regulatory structure which was established in New Zealand to measure research productivity in universities. Furthermore, coercive pressures may occur when one organisation depends on another for critical resources such as external funding (The Collective Strategy Framework). Again, universities rely on government funding. The source of these pressures can also be other organisations in the same industry with which the organisation has some kind of business relationship. The pressures can “be felt as force, as persuasion, or as invitations to join in collusion” (DiMaggio & Powell, 1983, p. 150). Organisations may also respond to government directions (DiMaggio & Powell, 1983). Further, coercive pressures could also be in the form of internal pressures within the universities. The line managers themselves could be a source of coercive pressure to academics. Previous literature has found that universities have responded to the call of the PBRF to boost their research productivity (Chan et al., 2012; Dixon, 2014). Universities rely on government funding and are also very concerned about their reputation in society. For these reasons, universities may be susceptible to coercive pressures.

4.2.2 Normative isomorphism

The second factor in isomorphic organisational change is normative pressure. Normative pressures originate from group norms. These pressures encourage organisations to follow certain pressures that come from other institutional practices (DiMaggio & Powell, 1983). Normative pressures are commonly a part of professional bodies and these external pressures are then reinforced by universities (Abernethy & Chua, 1996; DiMaggio & Powell, 1983). Organisations sometimes face normative pressures from the government and for legitimate reasons such as state requirements and accreditation. For example, accounting departments are careful to comply with professional bodies such as AACSB. Compliance with these requirements leads to isomorphism with the institutional environment; hence, compliance is usually believed to increase the chances of survival (Zucker, 1987). DiMaggio and Powell (1983) identified university education, professional networks, and professional training as three main areas that can create normative isomorphism. The values and professional roles of the internal organisation itself cause normative isomorphism (Zucker, 1987). Universities themselves are a

significant source of normative isomorphism, where there are similar management styles among academics in different universities. Organisations in industries where there is a large professional team will be driven by image and reputation (DiMaggio & Powell, 1983). Institutional legitimacy is based on the institutional environment (Meyer & Rowan, 1977).

4.2.3 Mimetic isomorphism

The third institutional pressure is mimetic isomorphism. Mimetic isomorphism results from elements that come from outside the organisation. Mimetic isomorphism is another source of institutionalisation and is useful in that competition causes firms to undertake similar actions (Boland et al., 2008). Mimetic isomorphism helps managers look for good management practices that can help them to design their own practices. It is believed that one of the main reasons causing organisations to imitate each other is uncertainty, that is, when organisations are not sure how to respond to ambiguous objectives, they tend to imitate other organisations. Institutions are also known to mimic other organisations that they believe are more legitimate or successful (DiMaggio & Powell, 1983), even if they are uncertain of the advantages derived from mimicking other leading organisations (Boland et al., 2008).

DiMaggio and Powell (1983) suggest that isomorphism is a good concept to describe the process of homogenisation. They define isomorphism as “a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions” (DiMaggio & Powell, 1983, p. 149). It is suggested that all three isomorphic processes mentioned above lead university departments to adopt similar structures and management practices, irrespective of their actual usefulness or organisational efficiency (DiMaggio & Powell 1983; Carpenter & Feroz, 2001). According to Carpenter and Feroz (2001), “institutional theory is based on the premise that organisations respond to pressures from their institutional environments and adopt structures and/or procedures that are socially accepted as being the appropriate organisational choice” (p. 569).

According to institutional theory, there are many forces that influence universities to comply with PBRF requirements. HoDs try to conform to norms that are substantially imposed upon them. Thus, in line with institutional theory, universities’ predicted motivation is the desire to become similar to other organisations by adopting those of

their practices which society, or particularly powerful groups, considers as “normal”. As the discussion above demonstrates, institutional theory is believed to provide an understanding of the process of isomorphism and how universities’ management structures are impacted by the introduction of performance research matrixes (Aagaard, 2015; Geuna & Martin, 2003; Hammarfelt et al., 2016; De Lange et al., 2010).

4.3 Institutional Theory and Higher Education

Previous studies have used institutional theory to understand the changes in the systems and processes in the higher education sector and how universities respond to changes in their funding environments (Townley, 1997; Suddaby et al., 2006; Woelert & McKenzie, 2018; Aagard, 2015; Hammarfelt et al., 2016). For example, coercive pressures have been linked to circumstances where universities are dependent on public funding (Townley, 1997; Aagard, 2015; Hammarfelt et al., 2016), a condition that is clearly evident among Australian and New Zealand universities. In another example, Abernethy and Chua (1996) studied the design and operation of accounting control systems by looking at how accounting controls operate as part of an organisation’s control mix. The study examined whether the organisation control mix is influenced by the institutional environment. Their study found that “an organisation control mix is a function of the organisational institutional environment” (p. 595). Institutional pressure was believed to be imposed through state funding agencies. There is also evidence of mimetic isomorphism, as organisations choose to follow the innovative practices in other organisations in the private sector (Abernethy & Chua, 1996).

Similarly, in another study in Australia (Woelert & McKenzie, 2018), the extent to which universities are using performance-based research indicators in the individual level performance management frameworks for academic staff were examined. That study suggested that the environment is particularly conducive to isomorphism. The findings reveal that there is a strong orientation between the national research funding matrices and the performance indicators used at the individual levels in universities in Australia. For Australia, public funds represent the main source of income for research development. In this context, the study finds overwhelming evidence that universities replicate the national research performance indicators. In line with this finding, Woelert and McKenzie (2018) confirmed that there is evidence of coercive isomorphism, because the universities rely on the national funding source. However, even in the low research

incentive universities where the funding dependencies were not as strong, universities were still found to use the indicators to evaluate individual performance. This practice was found to be linked with mimetic isomorphism, where organisations are predicted to mimic the management practices of organisations that are more established than themselves (Woelert & McKenzie, 2018). Further, institutional isomorphism also proposes that more research-established organisations are less affected by institutional pressures (DiMaggio & Powell, 1983). Townley (1997) found that, although all universities in the UK set up funding systems, the more established and research-focused universities demonstrated a different response to these pressures. The more established universities set up more collegial systems as opposed to a direct intervention style which was chosen by the smaller universities.

Hammarfelt et al. (2016) also interpreted their findings using new institutionalism and arrived at similar findings. In their study they provided an overview of the systematic use of bibliometric indicators in order to understand their impact on strategies and practices in organisations. It was expected that, with the implementation of bibliometric indicators, academics would respond strategically (Butler & Muglan, 2013) to maximise returns. The findings show that almost all major higher education institutions in Sweden used bibliometric measures for resource allocation; however, the smaller and regional universities adopted models that were very similar to national funding systems measurement tools. The more established, research-intensive universities had more discerning responses that showed evidence of long-established disciplinary differences. It was also found that universities are likely to adopt bibliometric evaluation models, because they mimic other institutions and/or operate under the same national requirements (Hammarfelt et al., 2016).

Institutional theory also provides some insights for understanding why organisations either accept or resist pressures from the external environment (Oliver, 1991; Scott, 2004). For example, Townley (1997) examined the responses to institutional pressures in universities specifically in relation to their performance appraisal practices. The study found that there was some resistance from academics to the relevance of the appraisal models, particularly their suitability in a university environment. Academics resisted the “judgmental appraisals” that come with the business model rationale, although university-wide appraisal reviews were accepted in the past because of their legitimate coercion. The

findings show that the academics successfully negotiated against these external demands. It was found that the institutional autonomy that universities enjoyed in the past restricted the institutional isomorphism (Townley, 1997).

De Lange et al. (2010) in their study examined the impact of the ERA on Australian accounting schools. The data was collected through interviews with the Heads of Accounting Schools (HOSs). Their study also investigated the level of modification in the systems and processes in the universities. Institutional theory was used as a lens for their study. De Lange et al. (2010) found that there is evidence of coercive, mimetic, and normative pressures. It is suggested that the accounting schools had little choice but to respond to the government efforts through the requirements of the ERA, pointing towards coercive isomorphism. Further, formal systems and processes such as staff hiring and performance appraisal criteria were found to be based on outcomes such as competitive external grants and publications in prestigious journals. Mimetic evidence is demonstrated where specific benchmarking activities are conducted by a university against its peers using metrics such as ARC competitive grants success and journal outputs by category. Further evidence of normative isomorphism is seen where the ACBD research journal rankings list becomes a priority in their school's publication focus. Similarly, Martin-Sardesai (2014) in her study interviewed senior management staff to explore academic behaviour. That study found that isomorphic pressures explained why legislation requirements translated into the university performance management systems in universities.

Scapens (2006) used institutional theories to report on the diversity in management accounting practices. In his study, Scapens found that the theories have provided much insight into the reasons for the differences in management accounting practices. This work also showed the development of the management accounting practices in organisations. The findings reveal that internal and external pressures shape management accounting practices. It was found that institutional thinking, power, and trust in accountants all contribute to the way the organisation responds to external institutional and economic pressure.

Alagaraja and Li (2014) also used the institutional lens to identify environmental factors and external pressures on universities. Their study examined the external impact on the development of corporate universities, specifically in terms of human resource

development, training, and development in America. The study found the use of institutional theory helpful in understanding the factors that shaped and transformed human resource development, training, and development over time. Previous studies have shown that the existence of performance-based research funding systems has impacted hiring practices and staff recruitment (Boston et al., 2005; Adams, 2008; Brinn et al., 2001). Alagaraja and Li recommended that the comparison of institutional factors be used to study the rise and decline of corporate universities. Similarly, it is expected that institutional theory can help interpret the changes in human resource management in universities.

Gumport (2000) examined the academic landscape of public higher education in the United States. The study found that there are factors that cause the changes in higher education such as in academic management. The process of academic restructuring is believed to be in response to multiple institutional pressures. Gumport further suggests that higher education institutions may lose their traditional character as universities, if they respond to economic pressures in an attempt to gain legitimacy. Similarly, universities have been structuring their policies in line with the expectation of the performance-based research funds (De Lange et al., 2010; Martin-Sardesai, 2014). Therefore, it is expected that isomorphic pressures may explain the changes in university management.

Based on the discussion above, Table 4.1 provides a summary of the research studies that used institutional theory to interpret their findings. The common theme that arises from the review of the prior studies shown in Table 4.1 is that they examine the use and adoption of systems, policies, and practices in universities which are of particular relevance to this study.

Table 4.1 Research Studies on Higher Education using Institutional Theoretical Framework

Author	Country	Aim	Method	Key Findings
Woelert & McKenzie (2018)	Australia	To investigate the extent that universities are using the performance-based research funding indicators at the individual level performance management frameworks for academic staff	Review of university documents on research performance management indicators, collective bargain agreements and survey with research offices in research active universities	Universities are found to replicate national research indicators; evidence of coercive isomorphism especially with the university reliance on public funds
Hammarfelt et al. (2016)	Sweden	To study the implementation of bibliometric measures for allocation resources in universities	Survey sent to 27 higher education institutions in Sweden	It was found that the current focus may be on bibliometric measurement as a result of isomorphism; universities adopt bibliometric evaluation models either because they imitate other institutions or because they function under the same constraints (the national model).
Martin-Sardesai (2014)	Australia	To identify insights from institutional theory in relation to the behaviours of academics in universities	Interviews with university senior management to find out how legislation and regulations are being translated into the universities MA technologies, and surveys sent out to academics to explore their experiences	The study found that isomorphic focus of institutional theory was relevant to the understanding of potential forces of change for universities.

Alagaraja & Li (2014)	USA	To examine the external impact on the development of corporate universities, specifically in the area of human resource development and training	Integrative literature review to conduct systematic analysis of the corporate university literature	Institutional theory is helpful to understand the factors that influence HRM and training over time.
De Lange et al. (2010)	Australia	To examine the impact of the ERA on Australian accounting schools	Interviews with Heads of Schools	There is evidence of coercive, mimetic, and normative pressures.
Scapens (2006)		This paper reviews the changes in management accounting research over the last 35 years. The study discusses the contribution which institutional theories provide to appreciate complexity of management accounting practices.	Documents the author's personal journey as a management accounting researcher	It is found that there are broad systematic pressures shaping management accounting practices from both economic considerations and legitimacy considerations which are explained by NIE and NIS. It is found that organisations are influenced to conform to the expectations of their various stakeholders.
Gumport (2000)	USA	To examine the causes of changes in higher education in terms of academic management, academic consumerism, and academic stratification		Multiple institutional pressures were found to influence the process of academic restructuring.
Townley (1997)	UK	To examine the responses to institutional isomorphism in UK universities, in how performance appraisal affects their academic staff	Review of appraisal documents and semistructured interviews with university representatives	The study found that the concept of institutional logic is an important element in influencing isomorphism.

4.4 Institutional Theory and this Thesis

Institutional theory was selected as the most suitable framework for answering the research questions in this study. Institutional theory allows the study of the players (accounting HoDs and academics) in an organisational environment (university) who influence organisational (university) structures and systems (Scott, 1987; Boland et al., 2008; Scapens, 2006). A number of studies have used institutional theory to examine the impact of research-based performance funding systems in universities (De Lange et al., 2010; Martin-Sardesai, 2014; Woelert & McKenzie, 2018) and institutional theory provides increased understanding of the pressures that push organisations to adapt to their environment (DiMaggio & Powell, 1983). There is a tendency for organisations to conform to socially accepted norms to legitimise their actions and so continue to obtain the funds necessary for their existence (Meyer & Rowan, 1977). Greenwood and Hinings (1988) suggest that an institutional perspective is useful, as it allows the researcher to adopt a multifaceted perspective to appreciate the external and internal influences of an organisation. Institutional theory offers a useful theoretical lens through which to explore academic life as universities respond to the call to measure research productivity. Universities operate in an environment where a variety of factors shape academic behaviour and experiences. Given the nature and complexity of tertiary education institutions (Shephard, 2017), institutional theory is the best choice for this study. DiMaggio and Powell (1983) suggest that universities are an example of organisations that are subject to institutional isomorphism. They suggest that institutional pressures such as competition are believed to work together with other factors to impact a wide range of structures and processes in an organisation. DiMaggio and Powell add that isomorphism is triggered by pressures to legitimise. Organisations such as universities comply with public rules and regulations, because it gives them a chance to show their compliance with public expectations (De Lange et al., 2010). Apart from funding, universities are also motivated by political influence, institutional legitimacy, and social and economic correctness. Therefore, university behaviour is inevitably linked to a dynamic system of interrelated economic, institutional, and ecological influences (DiMaggio & Powell, 1983). Further, institutional isomorphism helps organisations to be successful (Meyer & Rowan, 1977).

A study of the interplay of these factors is important to understand academic life. Therefore, institutional theory offers a highly suitable mechanism through which to explore the influences of internal and external factors on academic experiences. The isomorphic focus of institutional theory allows this study to obtain insights into the potential pressures for change in universities, because of universities' reliance on external funding (Meyer & Rowan, 1977; Boland et al., 2008).

To address the research questions presented in chapter 1 (see section 1.4), this research investigated the perception of HoDs on the experiences of accounting academics and investigated accounting academics' viewpoints on the impact of the PBRF on their work life. The study, therefore, seeks to understand:

- What has been the impact of the PBRF's introduction into universities in New Zealand on the accounting academics' experiences and workload? and
- What impact has the PBRF had on academics' teaching, if any?

In light of the powerful institutional environment that universities are operating in, and because of their reliance on government funding (although at a reducing level), applying institutional theory offers a useful way to understand the possible forces of change. "Institutional theory assumes that organisations develop their practices and systems in order to achieve a higher level of conformity to the surrounding institutional environment" (Boland et al., 2008, p. 900). Thus, it is suggested that organisations such as universities will constantly change their formal systems and goals to reduce the differences between themselves and other universities in the industry (DiMaggio & Powell, 1983).

Coercive pressure arises when organisations rely externally on resources for their survival, which suggests that organisations will respond and legitimise their actions (Boland et al., 2008). DiMaggio and Powell (1991) suggest that coercive pressures occur mainly where there is financial dependence. Accordingly, universities that rely on the allocation of funds through performance-based research funds are a good example of a context in which coercive influence is at play. Based on the pressures placed on it, the university makes changes in response to an obligation to comply with a government demand such as to accept a performance-based research funding system. Universities in New Zealand are also found to face normative isomorphism and to respond to a public

system such as the PBRF with which they are obliged to apply. Decision making on issues such as evaluation of the organisation's performance and planning are expected to be influenced by the PBRF (De Lange et al., 2010). Universities, therefore, appear to meet components of coercive and normative isomorphism that require exploration. In terms of mimetic pressures, previous studies (Hopwood, 2007; Lowe & Locke, 2006) have found evidence of changes in some universities in response to the new competitive environment discussed in chapter 2. Universities have altered their management structures to adapt to the call by the PBRF to increase research productivity and maintain legitimacy. There is obviously an internal interplay within the university permeating through the various levels of management and which impacts right down to the individual academic. These internal processes and systems can equally be viewed through institutional theory. Academics may find these processes and systems as a form of coercive pressure. It is within this context that this study hopes to explore the impact of the PBRF specifically on changes in processes and systems in terms of workload, recruitment, academic role, support structures for academics, and academic freedom to pursue their research interests. It is expected that institutional theory will give key understanding of the behaviour and actions of New Zealand universities in the light of the PBRF.

Therefore, for universities, the isomorphism focus of institutional theory appears to be especially relevant to understanding the potential forces of change. Universities in New Zealand rely on government funding and, therefore, appear to face elements of coercive and normative isomorphism that require further examination.

4.5 Summary

Drawing on previous literature, this chapter discussed the influence that institutional theory has had on the responses and behaviour of academics since the establishment of the PBRF. This chapter provided an overview of institutional theory and its subtheories.

Previous studies have raised concerns about the experiences of academics (Middleton, 2005; Boston et al., 2005; Ashcroft, 2005; Billot, 2010; Henkel, 2005) and so a study of the experiences of New Zealand accounting academics during the transition to PBR funding is timely. Universities do not, as yet, have any guidelines on how research performance should be evaluated. These practices are still evolving, and hence the use of an institutional work lens allows the researcher to analyse the efforts of university managers as they perform their roles.

Workload and changes in academic roles (Chan et al., 2012; Hedrick et al., 2010; Winefield et al., 2008) have been identified as potentially problematic areas of concern for academics due to the increased regulation as a result of neoliberalism. Institutions have been found to have adapted in order to respond to the call for increased regulation (Hopwood, 2007; Lowe & Locke, 2006). In 2002, the government established the Tertiary Education Strategy, a document that explained the direction and policy framework which was to shape New Zealand's tertiary education system for many years to come. The government later set out the key aims for the PBRF which was established in 2003. It appears universities in New Zealand have since set up institutional structures in response to the government's direction. Institutional theory has been widely applied to the study of government entities including universities (Townley 1997; De Lange et al., 2010) and it has been especially applicable as a measurement and control tool in universities in terms of evaluation.

The next chapter presents the research methodology and the methods adopted to carry out the research. The chapter explains the details of the research procedure that was followed to collect data to meet the research objectives that this study set out to achieve.

CHAPTER 5

RESEARCH METHODOLOGY

5.1 Introduction

This chapter explains the research methodology, the research design, and the methods used for the collection and analysis of the study's data. The chapter provides the justification for the adoption of the research methodology and the study's research methods. It explains not only the specific procedures used in the collection and analysis of the data but also why a mixed method design that includes interviews and a questionnaire survey was adopted.

The chapter begins with an explanation of the philosophical assumptions of the research paradigm that guided this research and then provides an explanation of the mixed methodology approach used in this research. Thereafter, the research methods used to collect data and the ethical considerations are discussed. Finally, the data analysis processes are explained and the reliability and validity of the chosen methods are addressed.

5.2 Philosophical Assumptions

A research methodology explains the core assumptions in relation to the nature of knowledge and the methods which are used to obtain that knowledge, including the nature of the phenomenon that is examined (Llewellyn, 1993). The choice of a suitable methodology depends on the ontological and epistemological assumptions which drive the appropriate selection of a research methodology for the research. Additionally, these paradigms or worldviews shape the conduct and outcomes of research (Guba & Lincoln, 1994).

5.2.1 Ontological and epistemological assumptions

Ontology deals with the nature of reality (Hopper & Powell, 1985). The issues concerning ontology include the form and nature of reality and what can be known about it (Guba & Lincoln, 1994). The words that are used to explain ontology are realism and idealism (Ryan, Scapens, & Lincoln, 1994). Therefore, a researcher who believes reality exists may carry out quantitative tests in a controlled environment where the variables are believed to be stable (Willmott, 1983; Hopper & Powell, 1985). Researcher who view reality as an object will adopt scientific methods to prove or disprove the phenomenon that is being studied. On the other hand, epistemological considerations explain how we

know a phenomenon and how we verify what we know as truth; in this sense, epistemology is also known as ‘theory of knowledge’ (Carter & Little, 2007). Furthermore, epistemology is concerned with the nature of the relationship between the knower (researcher) and the known (what is being researched) (Tashakkori & Teddlie, 1998; Guba & Lincoln, 1994). Chua (1986a, p. 604) suggests that “epistemological assumptions decide what is to count as acceptable truth by specifying the criteria and the process of assessing truth claims”. The epistemological belief of a researcher will depend on the researcher’s ontological beliefs (Chua, 1986a). Usually, when reality is multifaceted and shaped by human and nonhuman interactions, reality is seen as socially constructed (Hines, 1989). If the researcher views reality as a social construct, then the researcher will use subjective and interpretative methods to examine the phenomenon under study.

From the ontological and epistemological assumptions, two paradigms emerged. These are based on strong world views that guide researchers; they are the positivist/empiricist approach and the constructivist/phenomenological approach. The positivist/empiricist approach involves quantitative methods and the constructivist/phenomenological approach uses qualitative methods (Guba & Lincoln, 1994). There were many strong advocates for each of these approaches and during the 1980s these paradigm debates resulted in what are known as the paradigm wars (Tashakkori & Teddlie, 1998). As the discussions continued, other social researchers such as Lather (1992) examined avenues other than the positivist/empiricist and the constructivist/phenomenological. These discussions produced an interpretivist paradigm (also known as the qualitative approach).

While some researchers held on to their positivist and interpretivist views, many others questioned the value of strictly following one paradigm (Johnson & Onwuegbuzie, 2004). A new group of researchers, the pragmatists, emerged (Tashakkori & Teddlie, 1998; Brewer & Hunter, 2006). They believed that there was too much focus on the differences between the qualitative and the quantitative approach and argue instead that the focus of research should be on the research questions. They also championed the use of both approaches. This study adopts the pragmatic paradigm because the researcher views reality as a social construct. Therefore, a subjective and interpretive approach is used to explain the experiences of academic life.

5.2.2 The pragmatic paradigm

The pragmatist view is that the quantitative and qualitative methods are compatible. The pragmatic view is suitable for this study, because its purpose is to explore the experiences of academics. The views of the HoDs obtained through interviews and the academic responses through the survey work together to provide a better understanding of academic life. In addition, the choice of the method should be based on the research questions that the research intends to examine (Tashakkori & Teddlie, 1998; Brewer & Hunter, 2006). As mentioned in chapter 1, the research questions in this study aim to examine the impact of the PBRF on accounting academics' experiences and workload. The HoDs' perspective is important, because they manage the workload of academics through the operational decisions they make in terms of staffing and timetable allocations. The survey allows the academics to share their experiences. Therefore, given the research questions in this study, the use of the pragmatic approach is appropriate. Pragmatists hold the view that scientific inquiry need not be formalistic and that the researcher may be both objective and subjective in their epistemological direction when examining a research question (Tashakkori & Teddlie, 1998; Nelson & Evans, 2014). The focus of the pragmatic researcher is their research questions (Tashakkori & Teddlie, 2003; Johnson & Onwuegbuzie, 2004) rather than on ontological and epistemological views about truth and reality (Guba & Lincoln, 1994). Furthermore, while pragmatists accept that they can choose either an inductive or deductive logic in their research process, they accept that they also have a choice to use both types at the same time in a mixed model study (Tashakkori & Teddlie, 1998).

Many social researchers suggest pragmatism as the philosophical assumption for mixed methods research (Tashakkori & Teddlie, 1998; Johnson & Onwuegbuzie, 2004; Morgan, 2007), linking pragmatism with mixed elements of the qualitative and quantitative research approaches (Creswell, 2014; Feilzer, 2010). In this study, a pragmatic approach ensures that there is a focus on both the quantitative and qualitative methods as a way to provide the answers to the research questions.

5.3 Mixed Methodology

Mixed methodology combines both qualitative and quantitative research methods in an attempt to find answers to research problems in the social and behavioral or human sciences. Mixed methodology involves two major research approaches: quantitative and

qualitative research approaches. The quantitative approach using a positivist paradigm has historically been the cornerstone of social science research (Johnson & Onwuegbuzie, 2004, p. 14). Qualitative researchers support a constructivist or interpretivist paradigm. Johnson and Onwuegbuzie (2004) contend:

that multiple-constructed realities abound, that time- and context-free generalisations are neither desirable nor possible, that research is value-bound, that it is impossible to differentiate fully causes and effects, that logic flows from specific to general and that knower and known cannot be separated because the subjective knower is the only source of reality. (Johnson & Onwuegbuzie, 2004, p. 14)

Mixed methodology allows the discovery of educational phenomena “of enormous complexity” (Berliner, 2002, p. 20). For this reason, mixed methodology is a good choice for this study, as it seeks to explore academic experiences which are believed to be complicated. Denzin (2010) suggests that neither quantitative nor qualitative research separately is optimal and suggests that the mixed methodology approach is likely to enhance findings. There are many benefits of using a mixed methodology. The use of mixed methodology helps the researcher see the issues from multiple perspectives, which gives a better understanding compared to a single perspective. Further, Klassen, Creswell, Plano Clark, Smith, and Meissner. (2012) provide other reasons for using mixed methodology. These are:

to develop a more complete understanding of a problem; to develop a complementary picture; to compare, validate, or triangulate results; to provide illustrations of context for trends; to examine processes/experiences along with outcomes; or to have one database build on another. (Klassen et al., 2012, p. 378)

Mixed methodology has been growing in popularity in many fields of social science (Creswell, 2009; Johnson & Onwuegbuzie, 2004; Johnson, & Bishop, 2006). In the accounting discipline, increasing attention is being given to the use of mixed methodology (Johnson, & Bishop, 2006; Grafton, Lillis, & Mahama, 2011). The use of mixed methodology has been found to be a very beneficial means through which to obtain a comprehensive understanding of complex processes (Clark, Creswell, Green, & Shope, 2008). As opposed to using just one approach, it allows a more thorough and in-depth examination of a research problem. Moreover, the use of mixed methodology increases the levels of richness in the data collected from participants (Collins, Onwuegbuzie, & Sutton, 2006) and improves the degree of instrument reliability (Bryman, 2006; Creswell,

2003). The combined use of methodology increases the comprehensiveness of a study and leads to a more complete understanding of the research area (Greene, Caracelli, Graham, 1989). Further, the combined use of quantitative and qualitative approaches helps to overcome the drawbacks of using one method (Greene et al., 1989; Creswell & Clark, 2017; Johnson & Onwuegbuzie, 2004).

The philosophical stance of this study is that the use of mixed methodology will contribute to a better understanding of the experiences of academics and so provide a complete and a deep appreciation of specific elements that impact upon academic life. The use of the mixed methodology is in line with the pragmatic view (Creswell & Clark, 2017; de Waal, 2001) that suggests that a research problem can be investigated in a more detailed way if more than one view is used. A combination of a quantitative or qualitative approach is suitable for exploring the impact of the PBRF on academic life, because the holistic discovery of the academic experience can be better obtained by interpreting both the HoDs' perspectives of academic life and by collecting the responses of academics through a questionnaire survey. The perspective of the HoDs in accounting faculties is important, because it is known that they are involved in many decisions with regard to academic work i.e., timetabling, staff training, promotions, and hiring (De Lange et al., 2010). The questionnaire survey was sent to all accounting academics to gather their responses to the issues surrounding the PBRF requirements and their impact on their work life, if any. Therefore, the interviews explored the perceptions of the managers, whereas the questionnaire collected data on the experiences of academics.

In addition, the use of mixed methodology is highly appropriate, because either the quantitative or qualitative approach, by itself, would not have been able to adequately capture the different perspectives and experiences of the managers and academics. The mixed method approach adopted in this study also helps to provide links between the different elements (Klassen et al., 2012) of academic life that are able to be viewed from different perspectives i.e., from the HODs' perspective and from the academic response. As a result, a better overall understanding can be obtained. The use of the interview findings informed the development for the questionnaire instrument and helped confirm the findings of both methods. The use of mixed methods, therefore, provides a complete understanding about the research problem in this study (Klassen et al., 2012). As explained in chapter 1 and chapter 2 of this thesis, the accounting academic experiences

in New Zealand have not been adequately addressed in the extant literature. A mixed methodology approach allows a rich and comprehensive description on academic life as a consequence of the establishment of the PBRF.

The research design for the present thesis is discussed next.

5.4 Research Design

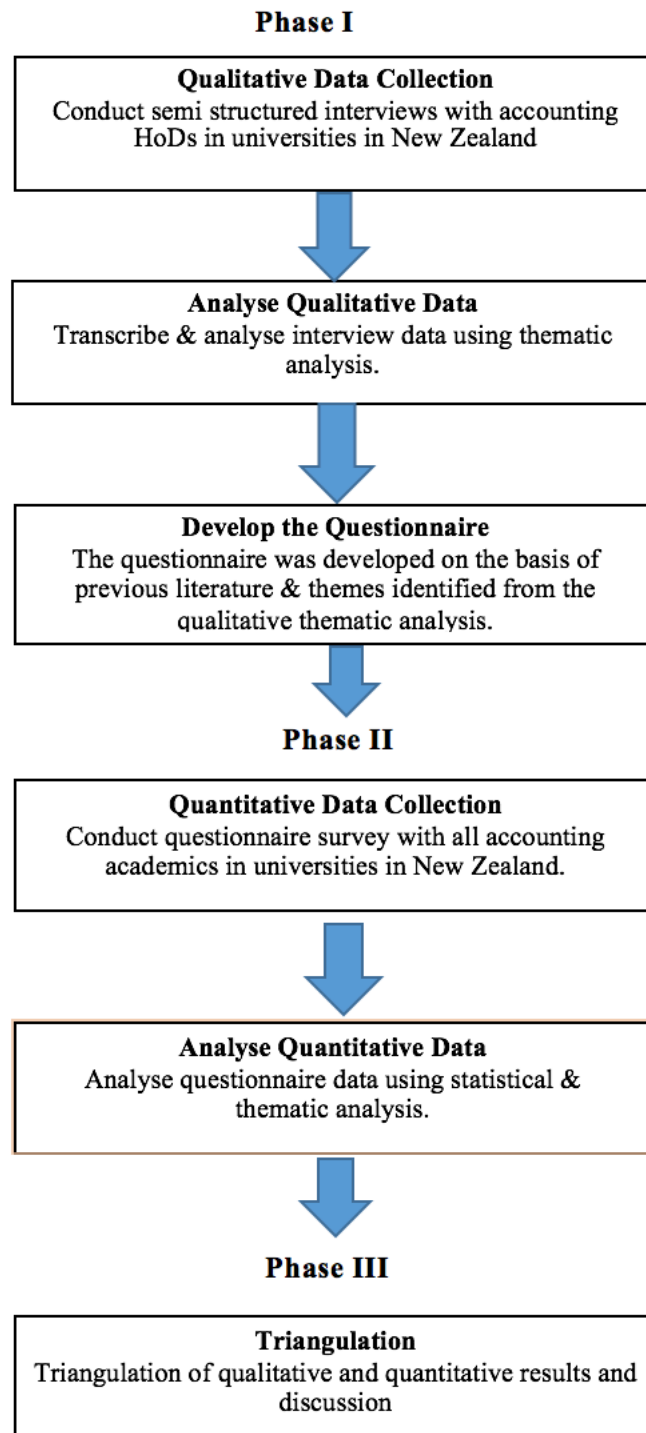
This section discusses the research design followed for both the qualitative and the quantitative methods used in this thesis. Figure 5.1 below explains the general design that the researcher followed to collect the data. As already noted, this study adopted two data collection research methods: semi-structured interviews (qualitative) and a questionnaire survey (quantitative). A sequential strategy was used to collect the data, because the results of the interviews were required in order to develop the questionnaire instrument for the next stage of data collection. This section of the thesis explains the three phases of the research design adopted in this study.

There are three types of mixed methods designs: convergent, sequential, and embedded methods. The convergent method is useful when data needs to be merged at the same time to achieve the research objectives. The sequential design helps one phase of the data collection to build on another phase. The embedded design uses the qualitative and quantitative methods concurrently. The methods are embedded in each other to give new insights (Klassen et al., 2012). The sequential design was selected and used in this study because it allows one data collection process to build on the data collection in another process (Creswell & Plano Clark, 2007; Creswell, Plano Clark, Guttman, & Hanson, 2003; Klassen et al., 2012). There were three phases in the research process (as shown in Figure 5.1). The qualitative data collection, analysis, and development of the questionnaire survey took place in Phase I. This stage was followed by Phase II, where the quantitative data was collected and analysed. In Phase III, the results from the quantitative and qualitative methods were triangulated.

In this study, it was important that the analysis of the data collected in Phase I contributed to the development of the questionnaire survey in Phase II of the research design. The interview findings not only helped uncover any new current themes that arose, but it also helped to explain the issues underlying the findings in more depth (Klassen et al., 2012).

During the final phase, the findings from the two methods, the quantitative and qualitative, were triangulated to explain the results of the study overall.

Figure 5.1: Sequential Mixed Method Design



There are four main considerations when selecting the mixed method design: 1) the level of interaction between the quantitative and qualitative methods; 2) the importance given to the quantitative and qualitative methods; 3) the timing of the quantitative and qualitative data collection and analysis; and 4) the stage or stages in the research process at which the quantitative and qualitative phases are connected and the results are integrated (Creswell & Clark, 2017; Morgan, 1998). These considerations are very important in making critical decisions when conducting the mixed method approach. In this study, all four decisions were considered.

There is a high level of interaction between the quantitative and the qualitative methods in both the design and analysis stages of this study. In the design stage, the qualitative findings contribute to the development of the questionnaire instrument used in the quantitative method. The qualitative and the quantitative methods both have equal importance. After the interviews were transcribed and analysed, the findings were then used to design the questionnaire for the larger academic population. The qualitative data also helped assess the validity of the quantitative results and provided more understanding of the findings from the qualitative data (Klassen et al., 2012; Fetters, Curry, & Creswell, 2013). In the analysis stage, the findings from the qualitative and quantitative methods were triangulated.

5.4.1 Phase I: Interviews

In the first stage of the data collection, the HoDs were interviewed. The interviews were carried out to explore the factors that are considered to have influenced the workload and experiences of academics in accounting faculties. The interviews allowed for an in-depth understanding of HoDs' perceptions of the potential influence of the PBRF in their universities. It was expected that there could be different impacts of the PBRF in different accounting schools in New Zealand because of their different geographical locations, different size, different learning emphasis, and different international rankings. The participants representing the different universities were able to provide responses to uncover differences in perceptions and views on a range of issues.

The HoDs in all eight universities in New Zealand were invited to participate in the interviews. The HoDs were chosen because they are involved in the process of decisionmaking in relation to the teaching and research functions. The response rate for

the interviews was 100%, with six HoDs and two Acting HoDs accepting invitations to participate in the study.

Initially, the HoDs in each of the eight universities in New Zealand were contacted by email. A follow-up email was sent to those who indicated that they were willing to participate to discuss a suitable date and time for the interview. The interviews were conducted between August 2017 and January 2018. A copy of the interview guide was attached to the emails so that the participants were able to review the questions prior to the interview. The respondents were informed that their participation was entirely voluntary and that information gathered in the interview would be treated in a completely confidential manner.

The interviews were conducted by the researcher. Each interview lasted between 35 minutes and 1 hour. The ability of the researcher to ask relevant follow-up questions that supplemented the interview guide allowed for greater insights into the research issues of this study. The interviews were recorded. The data collection provided an up-to-date representation of the observations of the HoDs. It gathered their experiences and thoughts on all the PBRF rounds (2003, 2006, 2012) and their current experiences with the preparation of their staff's EPs for submission for the 2018 PBRF round.

5.4.2 Interview guide

An in-depth interview guide was developed and used when interviewing the HoDs. It contained 14 questions; these are provided in Table 5.1. The interview guide was developed, based on issues identified in the research literature (De Lange et al., 2010; Curtis & Matthewman, 2005; Woelert & McKenzie, 2018). As an example, one question asked for views on whether the efforts of the PBRF had increased workload among academics. This question was based on a paper by Broadhead and Howard (1998) that found that stress and increasing demands had affected job satisfaction in the UK amidst the rapid changes in the academic landscape. Another study, i.e., Curtis and Matthewman (2005), revealed the attitudes of 617 academics in the humanities and social sciences across New Zealand. It found that academics were stressed and overworked. Another question sought to understand whether the PBRF's focus on research productivity had led to a neglect of teaching. This question was prompted by the commentary provided in a study by Hancock et al. (2015) where concerns were raised regarding the possible neglect

of good teaching activities resulting from a system that was geared towards rewarding high research productivity.

Questions for this stage of data collection were designed to explore the impact to date of the PBRF on academic life, the teaching and research nexus, and university systems and processes. HoDs' expectations concerning the PBRF's impact on their academic role in the future were also considered. Before the interview guide was submitted for ethical approval, a draft questionnaire was pilot tested on one accounting academic who, due to previous roles within the university, had knowledge of the PBRF requirements. The purpose of the pilot test was to check the construct validity. Subsequently, changes were made to the interview guide. These involved removing questions that were redundant and/or repetitive.

Table 5.1 Semi-structured Interview Guide

Interview guide.
1. What is your role in the management and administration of the requirements of PBRF?
2. What is your understanding of PBRF?
3. From your perspective, what is the impact of PBRF on the role of an accounting academic? Follow-up question: What is the impact on new and emerging researchers?
4. Do you think that your staff are able to satisfactorily manage their current workload post PBRF? Follow-up question: What is the impact on new and emerging researchers?
5. What is the response of your staff to the call of PBRF to increase research productivity and quality? Follow-up question: What is the impact on new and emerging researchers?
6. Do you think that PBRF's requirement to focus on research productivity has led to any neglect of the teaching roles?
7. How has the implementation of PBRF requirements affected your workload planning?
8. From your perspective, how has the implementation of PBRF requirements affected your staff's experiences and behaviour?
9. What is your perception of the changes to the academic work environment since the establishment of PBRF?
10. How has PBRF affected staff turnover and recruitment?
11. How has the implementation of PBRF affected funding allocations in your university?
12. In your opinion, has PBRF managed to achieve its aims?
13. Generally, do you think that PBRF has caused a positive outcome for accounting research and accounting staff in New Zealand?
14. Do you have any comments which you would like to make that will aid my research in this area?

5.4.3 Thematic analysis

After the interviews, each of the interview tapes was transcribed by the researcher. The data that was collected from the in-depth interviews was then analysed by the researcher using thematic analysis. Thematic analysis seeks to describe patterns across qualitative data (Braun & Clarke, 2008). In this research, the themes identified were not necessarily given importance on the basis of how many times the chosen words appeared in the analysis; rather, themes were based on whether the words captured something important in relation to the overall research. The purpose of this analysis was to gain an understanding of the factors influencing the experiences of academics from the viewpoint of the HoDs.

Thematic analysis is a qualitative descriptive approach that is defined as “a method for identifying, analysing and reporting patterns (themes) within data” (Braun & Clarke, 2006 p. 79). Daly, Kellehear, and Gliksman (1997) describe thematic analysis as a search for significant themes that emerge in the research area. The themes are identified through “careful reading and re-reading of the data” (Rice & Ezzy, 1999, p. 258). Thematic analysis can be explained as a type of pattern identification within the data where emerging themes become the broad categories for analysis. Thematic analysis examines narrations from life stories by reducing texts into smaller units of content and submitting them to descriptive treatment (Sparker, 2005). Braun and Clarke (2006) described thematic analysis as a flexible and useful research tool which results in a rich and detailed, but complex, account of the data. Thematic analysis involves the search for and identification of similar themes that emerge in an entire interview or set of interviews (DeSantis & Noel Ugarriza, 2000). This study adopts the six stages in thematic analysis by Braun & Clarke (2006). The six stages include; familiarise with the data, generation of initial codes, search for themes, review themes, define and name themes and, produce the report. The analysis does not always follow this order instead requires the movement from one phase to another as required (Braun & Clarke, 2006).

The data collected in this study was analysed using thematic analysis to identify significant recurring themes and, thereby, the main issues affecting the lives of academics. The data analysis identified words that are significant to the key themes identified from research literature. Further, thematic analysis is relevant in exploring the perceptions of academics, because it captures the actual behaviour, attitudes, or real

intentions of the people being examined, and/or helps to identify what has happened (Ten Have, 2004). The thematic analysis of the interview data allowed for an in-depth explanation and appreciation of the most relevant themes drawn from the data.

5.4.4 Data familiarisation

The researcher spent a considerable amount of time listening to and transcribing the audio recordings. The researcher then read over the transcripts and cross-checked them against the original audio recordings. A coding scheme for each of the main themes identified in the interview transcripts was devised. The process of coding is part of data analysis (Miles & Huberman, 1994). This analysis enabled the researcher to find similar responses within each of the transcripts. The researcher was able to go back to the original transcript for clarification purposes (Maykut & Moorehouse, 1994). The transcription was analysed to find semantic and latent features of the data that were interesting to the researcher and “referred to the most basic segment, or element, of the raw data or information that can be assessed in a meaningful way regarding the phenomenon” (Boyatzis, 1998 p. 63). When new data (from responses) was identified frequently, the data was then grouped into a new theme. This approach enabled the researcher to organise the data into meaningful groups (Tuckett, 2005). In consultation with her supervisors, the researcher discussed the identified themes and subthemes from the identified codes. The researcher was then able to consider the relationship between codes, themes, and different levels of themes. The codes were then classified as new themes and subthemes; others were either saved in a miscellaneous category or discarded. It is considered, however, that the most significant and recurrent themes were identified from the data. At the conclusion of this analysis, the researcher was able to highlight the different themes and see how they fitted together and the overall information provided by the data.

5.4.5 Phase II: Questionnaire

In terms of this study’s quantitative research method, a questionnaire survey was used as an instrument through which to collect data from accounting academics about their experiences with the PBRF. The survey data was collected between August 2018 and September 2018. The questionnaire was sent out to the entire population of accounting academics in the eight universities in New Zealand. The contact list for the academics was obtained from the universities’ websites. A total of 167 academics were believed to be involved in teaching accounting subjects. However, a number of respondents emailed back to inform the researcher that they were not in an accounting department.

The questionnaire was distributed using Qualtrics, a web-based survey tool. An email was sent to each academic seeking their participation in the survey. A participant information sheet was attached. The potential participants were informed that, if they agreed to participate in the survey, they could access the online survey questions through a link that was provided in the email. They were given 2 weeks to respond. Qualtrics has a feature to send follow-up reminders to participants who had not completed the survey and this was used to help boost the response rate. The process of data collection took 2 months to complete. Respondents were also invited to express their willingness to participate in a follow-up phone interview. None of the respondents accepted the invitation to be interviewed.

5.4.6 Questionnaire design

The questionnaire was designed to enable the researcher to develop an understanding of the experiences of accounting academics. The questionnaire was based on previous studies (Winefield et al., 2002; Sharp et al., 2012; Duff & Marriott, 2015) that explored academics' role, workload, and experiences. The main themes that were probed in the first section of the questionnaire related to management support, impact on teaching, relationship between research and teaching, staff turnover, and recruitment. The questionnaire was reviewed by the researcher's supervisors who made suggestions to improve the clarity of the design of the questionnaire and the measurement scale used to capture the respondents' responses accurately. The questionnaire survey is provided in the Appendix 1.

5.4.7 Data analysis

The responses from the accounting respondents were categorised under the key themes and subthemes on the basis of previous literature and the new themes that emerged from the interview findings. The Qualtrics software generates reports that show the descriptive statistics of the respondents' profiles and their responses. In terms of the respondents' profiles, the respondents were asked to provide the following personal information: the university they are currently working in, their gender, age group, highest academic qualification, professional qualifications, role in the university, and the length of time they have worked at the university. The descriptive statistics include the frequency, means, and percentages for each category of the responses within the themes.

Additionally, many of the survey questions were in the form of open-ended questions, which allowed the respondents to provide further explanation with respect to those specific questions. All the additional views provided by the respondents in their responses to the open-ended questions were reviewed in detail and grouped within identified themes.

5.4.8 Phase III: Triangulation

In phase III of this study, the findings from the qualitative and quantitative methods were triangulated. The findings from the HoDs' perceptions were analysed and triangulated with the responses from the academics. Key similarities and differences between these are discussed in the section on Phase III.

Denzin (1970) defined triangulation as the “combination of methodologies in the study of the same phenomenon” (p. 297). For Campbell and Fiske (1959), the idea of triangulation refers: “Multiple operationalisation in which more than one method is used as part of the validation process that the underlying trait or phenomenon is not the method (quantitative or qualitative)” (pp. 113-114).

The mixed methodology research approach evolved from triangulation (Tashakkori & Teddlie, 2003). Other terms used for mixed methods include integrative research and triangulation (Johnson & Onwuegbuzie, 2004; Morse, 2003; Creswell, 1994). It is important to recognise the different types of triangulation that can occur in different locations in a particular study. First, there is data triangulation where data is collected from different locations. In this study, data was collected from the HoDs and academics in universities. Investigator triangulation is where there are several different researchers in the study who collect the data. In the case of this study, there was only one researcher. Secondly, there is theory triangulation; here many different theories are used to interpret the results of the study. However, in this study, only institutional theory is used to interpret the findings. Finally, there is methodological triangulation where different methods are used in a study to explore the research problem (Denzin, 1978). Two methods, interviews and surveys, are used to explore this study's research problem.

At the methods level, triangulation occurs when data collection and analysis are linked. This linkage can happen in several ways (Creswell et al., 2009). Fetters, Curry, and Creswell (2013) suggest that triangulation through building occurs when the findings in

the first set of data inform the data collection approach of the second. For example, in this study, at the data collection stage, the themes and language in the questionnaire are built from results collected in the interviews (Fetters, Curry, & Creswell, 2013). The questionnaire is built from themes identified in previous literature and any new themes emerging from the interview findings. Therefore, the form of integration in this study connects the results from the preliminary analysis, which is the interviews, to the data collection of the follow-up procedure.

In the analysis stage for this study, triangulation occurs when the data from the interview and questionnaire survey are brought together for analysis and comparison. Triangulation usually occurs after the analysis of the quantitative and qualitative data. Chapter 8 of this thesis presents that discussion.

5.5 Research Ethics

The research followed the ethics guidelines detailed in the University of Waikato's Human Research Ethics Regulations 2000; these can be found in The University of Waikato's Human Research Ethics Regulations handbook.

These regulations provide information on the effect of the relevant legislation, the prevention of unauthorised use of personal information, the standards of ethical conduct required, and the procedures that apply for the maintenance and monitoring of those standards. Further, the obligations of the researcher, informed consent of the participants, and social and cultural sensitivity are described.

A participant information sheet was attached with the email sent to the participants. Potential respondents who indicated that they would be willing to participate in the research were assured of the complete anonymity and confidentiality of their responses.

5.6 Summary and Conclusion

This chapter provided detail on the method used for the qualitative and quantitative aspects of this research. Justification was provided for adopting the mixed methodology. This chapter also presented the different phases of the research process and the data that this study used, which includes the interviews with the HoDs and survey results from the academics. A detailed overview was provided of how the interviews were conducted and how the questionnaire survey was distributed to accounting academics. This chapter also discussed the data analysis techniques that were adopted in this study. Finally, details of

the ethical approval and confidentiality were provided. The next chapter provides the results from the completed qualitative research.

CHAPTER 6

INTERVIEW FINDINGS

6.1 Introduction

This chapter discusses the interview findings from the responses provided by the Heads of Departments or representatives of the accounting schools in New Zealand universities (hereafter referred to as HoDs). The secondary objective of this study is to investigate the perception of HoDs on the PBRF experiences of accounting academics. The first part of the chapter details the findings from the interviews within the themes and subthemes identified in the thematic analysis. Several key themes and subthemes emerged from the interview transcripts. Table 6.1 below identifies the key significant recurring themes in this study. These themes have been identified as the main issues affecting the lives of academics.

Table 6.1 Key Themes and Subthemes

Key Themes	Subthemes: Interviews
1. Management of the PBRF	<ul style="list-style-type: none"> • the role of the HoDs and • HoDs' understanding of the PBRF
2. Academic Life	<ul style="list-style-type: none"> • accounting academics' workload; • academic experiences • new and emerging academics • university support system • work environment (staff recruitment and staff turnover)
3. Teaching and Research Nexus	<ul style="list-style-type: none"> • academic role • research informed teaching • impact on teaching
4. Effectiveness of the PBRF	<ul style="list-style-type: none"> • achievements of the PBRF aims • funding allocations in universities • impact on accounting research • sustainability of the PBRF

Eight interviews were conducted, one with the HoD in each of the eight New Zealand universities (University of Auckland, Victoria University of Wellington, Otago University, Massey University, University of Waikato, University of Canterbury, Lincoln University, and Auckland University of Technology). The interviews conducted were with six HoDs and two representatives of HoDs, providing a response rate of 100%. There

were four male and four female HoDs. Each HoD was assigned a code number for confidentiality purposes. All the HoDs indicated some form of participation in the administration of the PBRF in their respective universities. The responses from the HoDs based on the themes above are discussed in the next section. Table 6.2 provides the semi-structured interview guide (also presented earlier in chapter 5).

Table 6.2 Semi-structured Interview Guide

Interview guide.
1. What is your role in the management and administration of the requirements of PBRF?
2. What is your understanding of PBRF?
3. From your perspective, what is the impact of PBRF on the role of an accounting academic? Follow-up question: What is the impact on new and emerging researchers?
4. Do you think that your staff are able to satisfactorily manage their current workload post PBRF? Follow-up question: What is the impact on new and emerging researchers?
5. What is the response of your staff to the call of PBRF to increase research productivity and quality? Follow-up question: What is the impact on new and emerging researchers?
6. Do you think that PBRF's requirement to focus on research productivity has led to any neglect of the teaching roles?
7. How has the implementation of PBRF requirements affected your workload planning?
8. From your perspective, how has the implementation of PBRF requirements affected your staff's experiences and behaviour?
9. What is your perception of the changes to the academic work environment since the establishment of PBRF?
10. How has PBRF affected staff turnover and recruitment?
11. How has the implementation of PBRF affected funding allocations in your university?
12. In your opinion, has PBRF managed to achieve its aims?
13. Generally, do you think that PBRF has caused a positive outcome for accounting research and accounting staff in New Zealand?
14. Do you have any comments which you would like to make that will aid my research in this area?

6.2 Management of the PBRF

The responses from the HoDs to the questions: "What is your role in the management and administration requirements of the PBRF?" and "What is your understanding of the PBRF?" were very important in understanding their level of involvement in the management and administration of the PBRF. All of the HoDs held a certain level of managerial responsibility in their respective universities. All the participants held the HoD position or acting HoD position at the time of interview. Further, the HoDs had all been in academia for 10-25 years or more. The confirmation of the HoDs' involvement in the administration of the PBRF exercise is important to increase the validity of their responses.

6.2.1 Role of the HoD

The responses from all the HoDs were quite consistent in relation to the nature and type of role they carried out in respect to the administration of the PBRF exercise. They shared that their role required them to remind, encourage, support, and ensure that academics worked towards completing their EPs.

For example, HoD8 explained how they set up meetings with academics to ensure that there was lots of communication with academics in the process of preparing for their EP submission. There was an increase in these types of activities closer to the submission dates. There also appears to be evidence that the junior staff are provided with mentorship. It appears that a lot of time is being spent on the administration of the PBRF:

Well the PBRF office has several high-ranking people, a director of research and they do quite a lot of talks around the university, some on a schedule and some just by invitation from departments. There is a lot of talking about what you need to be doing, how you need to be collecting your information etc. That goes on right through the 6-year period but I guess "hots" up more towards the end of it, maybe the last 2 years. Within our department, we have junior staff who have not done an EP before so there are a number of senior academics who share their portfolios with them to show them what they're doing. (HoD8)

HoD1 stated that the HoDs' role is minimal. However, the statements provided to explain the role appear to cover a wide array of duties. For example, HoD1 shared that the role includes communicating, reminding academics to complete their EPs, and assigning advisors to colleagues. HoD1 added that they also had discussions with academics who were not compliant with the submission requirements and provided the support that academics need to meet the expectations:

In actual fact my role is quite minimal. It is primarily to ensure that everybody knows that they have to complete the portfolio. They have to get various draft versions prepared along the way. They have to work through with colleagues and advisors to complete the process so, in this particular round, I have done very little so far except make sure that everyone has an advisor. But I guess if somebody was noncompliant, I would have to talk to them to find out why they weren't doing, what they needed to do and work with them to address that. (HoD1)

In this situation reference is made that if an academic was noncompliant then they may be called in for a conversation. This provides evidence that the HoD is involved in managing the PBRF process, signalling formal coercive pressures from senior management.

HoD1 mentioned playing the role of a counsellor especially when the PBRF was first established. There seemed to be evidence of resistance from academics to the PBRF exercise during its early stages of implementation:

In previous rounds I have had to get alongside some people to facilitate and engage them with the process. I think primarily because they've just had a negative mindset towards us and so it was tainted. Calm them down and, walk them through the process. (HoD1)

HoD1's statement shows that some academics may not have welcomed the PBRF exercise. Further, HoD1's explanation that there was a need to "calm them down" can imply that there was some retaliation from academics in relation to the PBRF process.

HoD4 spoke about the HoDs' role to ensure that there are available support systems for academics. HoD4 also highlighted the importance of academics' publishing in top journals:

From my point of view as a HoD we have to try and provide the support to the staff members for trying to achieve that (research productivity) and encourage staff members to hopefully publish their research in the top journals and ensure that they're doing research activities that would get them a good PBRF score such as getting external research funding, going to conferences, giving presentations all those sorts of things as well. (HoD4)

In addition to the above, HoD5 and HoD3 spoke about the instructions that they received from their superiors to conduct mock checks on academic performance. HoD5 explained:

We had a sort of dummy round a couple or three years ago, where we had to complete the PBRF portfolio and then that was reviewed by experts in the area from within the university who gave us feedback on what we had to work on and then there were strategies put in place to try and help people improve their portfolios and discussions held on what resources people needed and how we could best help them. (HoD5)

HoD5 later added:

The process now is very much more managed from the university level (HoD5)

The formal and informal pressures imposed by university senior management provides evidence of coercive pressure. Academics were expected to complete drafts of their PBRF

submission. As HoDs are expected to monitor the research progress of academics and provide support, it is important to consider the amount of time that is required to carry out these kinds of exercises. Consistent with the findings in Woelert and McKenzie (2018), it appears these processes have been set up in line with the performance indicators required by the PBRF to boost research productivity. The purpose of these activities is to identify any staff that may not be progressing well enough. As Peters (2013) found, HoDs are now very focused on measuring and assessing outputs.

So, the university has this ongoing, tracking on how we're going with the PBRF. Then the colleagues tell each of the heads of department how they are doing and every now and then they do a mock and having a look at people's research and anyone they think is in danger. (HoD3)

It appears that the main purpose of the mock exercises is to identify and support academics that the HoDs think are in “danger” of not meeting the research expectations. It is possible, that the frequent scheduling of monitoring sessions may send a strong message to academics on the importance of research productivity.

HoD8 spoke about how the university has created a database and software to manage the EP submission processes. HoD8 has the task of reviewing these academic submissions. These processes can be seen as an indicator of the time the Hods spent on the administration of the PBRF exercise.

Most of the administration is done out of the central body in the university. They make sure that after 3 years into the 6-year thing we do a draft Evidence Portfolio (EP); they have a database where you submit your publications and software for the EP. (HoD8)

In summary, the majority of the HoDs explained that it was their responsibility to ensure that academics were spending time on research activities that counted towards achieving a high PBRF score. They also shared that it is common for HoDs to assign advisors, mentors or senior professors to academics who support each other to complete their EP. Several HoDs talked about circumstances where they needed to arrange meetings between academics and their Pro-Chancellor, head of school or mentors, to provide extra support to any academics who were not meeting the mark. It appears similar strategies have been adopted across the universities to deal with similar challenges. These practices indicate normative pressures where HoDs tend to approach and deal with similar challenges in the same way. The HoDs spoke about the arrangement of meetings in a

positive way as a means to support academics. However, in a university setting, arranging meetings between academics and their superiors may also be viewed as a way to monitor academic performance. These performance monitoring meetings may not always reflect positively on the academic's performance. It may be likely that academics may feel stressed and under pressure to attend these meetings and report their progress to their HoDs. Academics appear to face internal coercive pressures from the HoDs in the form of constant performance monitoring. However, HoDs also confirm that they too receive directions (internal coercive pressures) from a different level i.e. the university management level to ensure that academics are on track to achieve high research outputs.

6.2.2 HoDs understanding of the PBRF

The second question was designed to explore the HoDs' understanding of the PBRF in terms of its function, design, and aim. Several HoDs provided varying definitions of the PBRF such as its being: a government monitoring instrument; a measurement system for research quality; an incentive mechanism to promote research productivity; and, a mechanism to get feedback on research productivity and quality among universities.

HoD1 felt that the purpose of the introduction of the PBRF was to fill a vacuum, i.e., a lack of information on research activities in universities. HoD1 added that, while the government had available information on other areas such as student enrolment, types of courses enrolled in, and even statistics on student complaints, there was a lack of information on research productivity and quality. For example, HoD1's understanding of the PBRF is that it is a government instrument to monitor and boost research productivity. HoD1's comment below shows that the university is also facing coercive pressures from the government:

My understanding is that it is primarily an instrument for the government. The government wants to be satisfied that the money they spend operating universities is well spent. They get a lot of feedback about teaching programmes directly and indirectly but it's much harder for them to evaluate the quality of research so, you could call it a government monitoring mechanism. I think some people would like to be more optimistic and see it as a mechanism to help build excellence and disciplinary activity. Thirdly, I would say perhaps it's a reflection that universities historically have not been perceived to do a good job in this space and so, therefore, you could say it's an interference from outside the organisation. (HoD1)

HoD4 discussed how PBRF funding has provided the motivation for academics to publish in high-ranked journals. HoD4 believes that the PBRF functions as an incentive system and has helped New Zealand lift its research profile and visibility globally:

I think the expectation is to try and get academics to produce really good research and to publish in the major top journals and to lift the research profile of New Zealand in the eyes of the world. I see it really as an incentive mechanism and, as you know, the better the PBRF score, the more funding that universities or tertiary institutions will get. So, it's really an incentive mechanism from my point of view but also not just in terms of the dollars that you get but really to try and lift the quality of the research. (HoD4)

Similarly, HoD8 explained how the PBRF had brought a renewed focus on research productivity:

PBRF has become far more important, than what it was when it first started. I think when it first started, we felt a little unsure, but now there's a lot more importance placed on that (PBRF). Not to say that there wasn't importance on research but there's now far more importance on research outcomes – outputs. (HoD8)

HoD8 added that the PBRF's aim was to lift New Zealand's research profile internationally:

Its [PBRF's] other aim is to improve our research across New Zealand internationally. (HoD8)

HoD7 criticised the PBRF for being a “counting mechanism”. HoD7 questioned the PBRF's intended objective which was to measure individual research performance:

If people are just counting, then I will do that and get my promotion. They are not looking at what I am actually doing. They want to see how many As and Bs I have published.

HoD7 also added:

The community says “All this money we give under PBRF, what has it done for us?”. So PBRF was supposed to be an accounting mechanism to reflect our performance individually. (HoD7)

Another interviewee, HoD6, argued that the PBRF is being used as a reason not to do things other than research. HoD5 criticised the PBRF, saying that it has now become a

ranking tool and what started as a means to increase research productivity may have been stretched too far, negatively affecting other academic roles:

Originally, I could see the point of it because the majority of people focused on their teaching and administration. So, I think its purpose was to create a research culture within the universities and I think it's [PBRF] done that. Whether it's gone too far and actually made it dominate New Zealand universities to the detriment of other things that we are supposed to be doing is a question that probably needs to be answered. (HoD5)

The above comments and discussion show that the majority of HoDs recognise that the initial aim of the PBRF was to measure and reward research productivity, consistent with the increasing societal expectation for universities to be accountable for the funds they receive (Peters, 2014; Olssen & Peters, 2005). However, HoDs seem to be actively monitoring academic performance as they too appear to be facing pressures from their senior management to ensure that research productivity increases. At the same time, this study shows that universities also seem to be facing similar (coercive) pressures from the PBRF exercise.

6.3 Academic Life

This section presents the accounts of the HoDs in relation to the research questions: “What has been the impact of the PBRF’s introduction to universities in New Zealand on the accounting academics’ experiences and workload?” and “What are the issues and concerns for new and emerging accounting researchers within the PBRF?” To answer these two research questions, HoDs were asked the following four interview questions, with follow-up questions being asked for each of the questions below regarding the experiences of the new and emerging staff to discover if there were any differences in their experiences:

Question 1 - Do you think that your staff are able to satisfactorily manage their current workload post PBRF? (What about the experiences of the new and emerging researchers?)

Question 2 - What is the response of your staff to the call of the PBRF to increase research productivity and quality?

Question 3 - From your perspective, how has the implementation of PBRF requirements affected your staff’s experiences and behaviour?

Question 4 - What is your perception of the changes to the academic work environment since the establishment of the PBRF?

The responses from the HoDs to the interview questions on this first theme, academic life, are detailed in the following subsections: academic workload, academic experiences, new and emerging researchers, support systems, and work environment.

6.3.1 Academic workload

Previous literature has identified the adverse impacts of performance-based research funding systems on academic workload both overseas and in New Zealand during the early implementation of the research exercises (Sikes, 2006; Archer, 2008; Middleton, 2005; Harley, 2000). The findings in this study in New Zealand revealed that there was a strong consensus that academics understand the prioritisation of research. Further, academics in New Zealand are working towards achieving a good PBRF score and are status conscious. Prior studies found that academics work longer hours to produce higher research outputs (Billot, 2010; Hemer, 2014; Harman, 2006). In line with prior studies, the HoDs in this study confirm that academics work extra hours and during weekends. The following responses were obtained on how academics were managing workload:

I think people have chosen this job because they like teaching and they like doing research and they just get down and get on with it. So, sometimes I'm here in the weekends or the evenings and people are in the offices and they're saying I'm just working on my research. (HoD3)

Another similar sentiment was shared in terms of research productivity by HoD2:

I believe so (research productivity has increased) and I would say probably the same for my school. The focus on research and the fact that we know that we have a round coming up and the publications will count from 2012 to 2017. I see my colleagues working hard to make sure that actually the publication is in print before the end of this year. So, definitely there is willingness to research and academics understand the importance of research. (HoD2)

HoD8 explained that some academics are careful with task selection as a means to manage workload. This finding is similar that of Middleton (2005) where academics considered themselves “more calculated, self-conscious, [and] less spontaneous in their decisions to take on tasks like supervision, reviewing, consulting or public presentations” (Middleton, 2005, p. 147). HoD8 also raised concerns that the focus on research productivity may lead to a neglect of innovative teaching.:

Well, some people are quite strategic, in that they minimise the service by 20%, so they can achieve all the other things, try and minimise new innovations and teaching and things like that so that they can get their research product. They'll be strategic in taking on good PhD students so that they can get their name on research publications. (HoD8)

Similarly, HoD1 stated:

but what you could say is that perhaps some people have been quicker to saying no to other requests for service because they remember that they are obliged to produce high-quality research. So, they make more effort to protect their quality research time. (HoD1)

On the other hand, HoD6 did not think that academics are managing their workload well. HoD6 was disillusioned with the fact that their university had to work with less resources, making it harder to create a balance between different tasks. Instead, HoD6 stressed that the lack of resources is causing an increase in the workload burden, consistent with previous findings where academics were found to be overworked and unable to cope with their tasks (Curtis & Matthewman, 2005; Billot, 2010; Hemer, 2014; Gillespie et al., 2001). HoD6 explained that there is limited time, so an increase in one activity will take away time from other tasks (Hancock et al., 2005).

HoD6 explains:

Some staff, others are not [able to manage workload] and part of that is to do with teaching workloads. Teaching and administration which probably have a higher impact on our workload. We don't have the resources; it is difficult to create the balance. They cope as best they can. (HoD6)

HoD4 and HoD7 said that their staff are able to satisfactorily manage their current workload since the introduction of the PBRF, and, in fact, that there was no increase in the workload. Several HoDs went on to say that the PBRF helped with the prioritisation process and helped universities to protect academic research time:

No, I don't think so [impact on workload], again I guess my department even before PBRF, the staff members aimed quite high. (HoD4)

People have enough time for research; we have reduced half of their teaching role and tidied up the operational aspect and one of the intentions was to create time for research. (HoD7)

HoD1 added that other factors affect the performance of academics such as personal health and relationship issues that impact an academics' ability to manage their workload.

what I would observe is that the primary determinant of whether people manage their workload is their own health, the health of anyone in their family and whether or not they have relationship issues. If they have a divorce or some other relationship breakdown, it usually damages their work productivity for several years. (HoD1)

However, it is not clear if it is the PBRF's high expectations, including the extra working hours, that caused personal health or relationship issues among academics.

The above discussion shows a mixed response from the HoDs regarding the impact of the PBRF on academic workload. Generally, the HoDs recognise that academics are working longer hours and are more careful with selecting tasks that will help them to be research productive (coercive pressures). A lack of resources has also increased the work pressure in one university. While academics are aware of the expectation to increase research productivity in the PBRF environment, there are concerns that there is a lack of efforts towards developing innovative teaching.

6.3.2 Academic experiences

One of the key objectives of this study was to explore academic experiences. Previous studies in Australia and New Zealand flagged concerns regarding the effects of performance-based research funding systems on academic life from the academics themselves (Martin-Sardesai et al., 2017a; Smart, 2009). The funding exercises are believed to impact on how staff manage their time (Boston et al., 2005) and may also cause anxiety among academics (Ashcroft, 2006). However, it is important to note in this PhD study that the findings in this section show only the HoDs' perception on academic experiences. Therefore, it may not be appropriate to compare the findings in this section from the HoDs perspective with the findings from previous studies which were gathered directly from the academics.

It is interesting to note that in this study, several HoDs did not emphasise the existence of stress or anxiety when describing the academic experience. It is possible that the HoDs may be preoccupied with their own workload and may not have a complete understanding of academics' experiences.

For example, HoD1 believed that academics have responded positively:

I think most people have responded positively. At the end of the day academics are people who have tended to be successful at school, and through the education system. So, they like to think of themselves as top of the class. (HoD1)

HoD3 also believed that the level of stress was normal:

I'm not sure that it's so much stress, I mean you have little stresses up to busy times of the year but I think people just get on with it (HoD3)

HoD6 added that the PBRF initiative has increased the level of motivation among academics to be research productive. However, it is important to note that what the manager perceives to be “motivation” could be a stressful experience for an academic:

I think certainly staff in my department don't want to be an R really, so they don't want to be research inactive. They know they have to do a certain level of research to get a C, so PBRF has created a level of motivation, in the sense of trying to get to that minimum, recognised level of a C, for some that are driven to find a higher score, for some staff they want to move up to a B or aim at an A. That has affected behaviour, to target particular journals.

(HoD6)

HoD1 also talked about how in the past there may have been some abuse of academic freedom. The HoDs' explanation seems to be consistent with the increasing expectation for transparency and accountability in academia (Olssen & Peters, 2005):

PBRF has reminded some academics that even though they work in a university they are accountable. So, in the past there's always been some people who've used academic freedom as a rationale for them to be above guidance management leadership. So, I think some of those people have used PBRF as an opportunity to complain about deans and vice-chancellors but, on the whole, I think it (PBRF) has probably helped colleagues work together more and look at what we've achieved together. (HoD1)

Reiterating this point, HoD3 spoke about how research tasks were within a fluid space pre-PBRF where the academics who put in the extra effort did so sometimes for promotional reasons and to build the discipline, but that that was not done by everyone.

In this context, HoD1 commented on how research activities are important in a university and that the PBRF system is believed to have rightfully brought back the importance of research:

but they are in a university by and large because they care about research and addressing fundamental kinds of things. I think the PBRF helps to re-enforce that value and sometimes you have university administrators who always want to draw more and more out of staff, teach this, do that community engagement, go the extra mile there; it (PBRF) helps them to push back to university management and say university reputation does depend on quality of teaching but it also depends on quality of scholars. You must provide opportunity for scholars to do research. So, I think it helps as a push back mechanism with regard to the people who are always trying to reduce costs. (HoD1)

Further, HoD1 criticised academics who had a negative mindset towards the expectation for research excellence saying, “they don’t understand the role of a university, which is to create knowledge” and added that:

There is a need to work hard to achieve scholarly work but [it’s] a mistake to blame the system such as PBRF. Academics are usually those who were successful in schools so they like to be recognised for what they do and achieve. (HoD1)

HoD4 maintained that the staff in their faculty understand the equal importance of research and teaching in their role:

[PBRF] makes researchers in accounting and finance maybe a little bit more, well rounded if you like. Now we are getting a little bit better at putting in these sort of grant applications and working in research teams as well. So, I do think the research productivity has increased as a consequence and I do think the quality has increased as well so certainly we’ve been fortunate to have a number of our staff publish in A or A ranked journals more so than maybe 10 or 15 years ago so. I think part of that has been a consequence of PBRF, but I also think that another factor is that the department really just wants to aim very high as well and not only does that help with PBRF but we also think about our world rankings. (HoD4)*

In addition to the above experiences, several HoDs did point out that there was some evidence of a negative mindset in the earlier rounds of the PBRF. Academics who were not happy with the changes brought about by the PBRF’s introduction, especially how it affected their roles, had left academia during that time:

I mean we all tolerate it (PBRF). I don’t see anyone raving that this is a wonderful thing but we have to do it. There’s quite a lot of staff here that are committed to the environment, because they love the community and everything. So, it hasn’t really been that advantageous for them in that way, because they don’t want to shift. (HoD8)

HoD8 added:

Well, some of my older colleagues were critical (towards the PBRF) but they could afford to be critical because they knew they were going to retire. (HoD8)

HoD8's response seems to suggest that academics were inclined to comply with the PBRF's expectations if they chose to remain in academia; which, may be a signal of the presence of coercive pressure. The academics that voiced their unhappiness only did so because they were going to leave. Sharing their own experience, HoD8 pointed out that the PBRF restricts an academic's ability to pursue their own research interest (Butler & Muglan, 2013). HoD8's comments below also show evidence of the passion academics have to produce relevant research that connects with society (Shore & McLauchlan, 2012):

Often, I think sit down with myself and I think, I am doing it but what does it mean to anyone else who's going to read it. How important is this? I think if you are doing research on cancer or scientific research and whatever that you are actually doing something to help people, my initial research helpful. But some of the latter things I have done I am not sure I am just doing it to get the tick really. I think there are quite a lot people doing that, we can choose an area of that we want to research. I am not saying there's no enthusiasm, I love to learn and I love research when I have got time but we have so much work to do, it becomes a ticking exercise. (HoD8)

HoD8's comment below is evidence that the PBRF has impacted academic experiences in many areas:

It [PBRF] has influenced academics, it has influenced academics in the way they plan their work, what they do for their work, their working hours and recruitment. (HoD8)

Previous studies that were conducted mainly by gathering responses from academics during the early establishment of funding exercises signalled concerns over the experiences of academics. In the main, these studies were conducted in countries such as Australia, the UK, and New Zealand, (Martin-Sardesai, 2017; Parker, 2002; Henkel, 2005; Middleton, 2005; Boston et al., 2005; Ashcroft, 2006; Billot, 2010). As mentioned earlier, the current study explored academic experiences through the eyes of the HoDs and it is possible that the HoDs may not fully appreciate the daily experiences of academics. Many HoDs in this study were optimistic and believed that academics understand that the prioritisation of research is expected. They believe that academics work towards achieving a high score and are status conscious. Previous studies suggest that some academics are able to manage their tasks and embrace the call to become

academic entrepreneurs (Shore & McLauchlan, 2012; Harman, 2006). For example, Harman (2006) found that in Australia, although some academics were opposing new changes, other academics were found to successfully transition to the new environment and to maintain a strong commitment to teaching and research by working longer hours and producing higher research outputs. Some academics are able to successfully combine their academic skills with the ability to secure grants and build ties with business (Shore & McLauchlan, 2012). However, it is important to note that this study also found evidence that there are academics who were not able to cope with the increasing pressures and who left academia. Previous literature (Guthrie & Parker, 2014; Parker & Guthrie, 2013) suggests that it is not possible to publish according to the expectation of performance-based research funding systems, especially in the top-ranked journals. The findings in this study confirm the “publish or perish” environment, where academics who are unable to meet the high research expectations of research-based funding systems have chosen to leave the profession. Academics appear to be facing immense (coercive) pressures to increase research productivity. The HoDs seem to be using the PBRF as a tool to monitor academic research productivity. Academics are expected to publish in high-ranked journals, while HoDs are themselves subject to coercive pressures from their senior management to carry out continuous mock reviews to track academic progress.

Overall, a predominant finding is the feeling that the PBRF has been around since 2003 and has now become a part of the university and academic life. The HoDs felt that the main impact of the PBRF has been to get academics to think more carefully about the tasks that they undertake. Consistent with previous studies such as Boston et al. (2005), the PBRF regime in New Zealand appears to have influenced academics in the way they plan and work and the number of working hours required to fulfil their duties. Academics know that if they want to stay in the university, they have to respond to the call for research productivity.

HoD2 added that most academics are not necessarily motivated to do more research; they would probably prefer the previous environment, but now the call for research productivity is something that academics have come to terms with and live with:

No, I'm not sure that they're necessarily motivated, this [PBRF] is something that is there and we have to live with as an academic, you have no choice. If you're asking me would they prefer the current environment versus in the past, I think they'd probably prefer the past. (HoD2)

What is more troubling is the point that HoD6 added that academics really do not have a choice anymore. The response by HoD8 below seems to point towards a “punishment” approach, that is, academics would need to leave if they did not perform. This is a serious negative consequence of the PBRF system:

Well you have to be [research productive] or you're out, really. So, if you don't want to engage with that system (PBRF), you're on a teaching fellowship or you lose the job I guess. So you have to be. It's a part of being an academic, and so there are, some of my older colleagues who have since retired. They were very critical of it. And I think there are people that are critical of it but if you want to survive here you need to suck it up and do it. So, it's sort of a compliance thing. (HoD8)

HoD3 added that the role expectation of an academic to be research productive is explained at the interview stage:

It's very clear right from the interview stage that it's part of your job, you're expected to spend 40% of your time on doing research and it's followed up. (HoD3)

The extract above reflects the HoDs' perception that academics accept a different culture in which they must be research productive. The HoDs suggest that academics have no choice but to accept the requirements, i.e., their research productivity seems to be linked to their job security, a concern that was raised in previous research (Gillespie et al., 2001). There is a strong signal that academics have no choice but to manage the expectation of the PBRF, although feelings of inadequacy experienced by academics were described as unfitting in a previous study (Sikes, 2006). Duncan (2007) also suggests that the lack of resistance to the PBRF system from the academic community may be linked to worries about obtaining funding and individual anxieties about 'performance'. The next section provides the responses of HoDs specifically in relation to the experiences of new and emerging researchers.

6.3.3 New and emerging academics

Many studies show that new and emerging academics have slightly different experiences to those of senior academics who have more experience in academia. It is suggested that the new and emerging academics do not relate well to their role in working towards bringing in external revenue; they struggle to adapt to the marketisation of academia and

are stressed (Archer, 2008; Sikes, 2006). The HoDs were asked follow-up questions (see page 9 for the original interview questions) so that they could share their perception of the experiences of new and emerging researchers in their universities.

In general, some academics were expected to be classified as new and emerging researchers in each faculty. Universities may be hiring new staff who have just completed their PhD studies. The PBRF recognises that new staff that come into academia will require a different criterion. The new and emerging researchers are subject to fewer nominated outputs and it is easier for them to get funding (TEC, 2018). HoDs also report that the new staff members are given a reduced workload. HoD4 indicated that in their university, new and emerging researchers were hired mainly for succession purposes and to grow the department.

However, another HoD was disappointed that they could not recruit more new and emerging researchers under the PBRF regime. New and emerging candidates usually have passion and a career ahead of them. Most HoDs were of the opinion that if universities hired new graduates, they risked getting low PBRF scores. HoD2 commented:

I would be more than happy to hire a recent PhD graduate but now I need to see that they also have publications because without publications they will not be considered as research active. I think that's where probably if I look at the [PBRF] system design it doesn't allow sufficient flexibility in terms of recent doctoral sort of completion. For the new staff and new emerging researchers [the PBRF system] is still quite demanding. It will be difficult to appoint these people because the rank of the university could suffer as a result. (HoD2)

The majority of the HoDs indicated that universities are looking for candidates with a good publication record. All eight universities placed a similar emphasis the need for publications in their recruitment policies, showing signs of mimetic pressures. Universities are competing to get their funding allocation; therefore, all the universities are following similar courses of action in order to survive. In this case, their hiring policies include the criterion that potential candidates must have a good potential PBRF score. HoD5 explained that the new and emerging researchers had pressure put on them to be research productive immediately. HoD5 felt that this may compromise their ability to pick up the other important skills needed to be a successful academic:

I think they don't get time to learn, to kind of put their feet under the table, to pick up some of the other skills set they need to be a successful academic; all they are concentrating on is to get research output. (HoD5)

HoD5 further explains that it is necessary to develop a great many skills in order to be a good course coordinator, for example, time to learn to write assessments, time to think about ways you are going to deliver your material and what you are going to teach, and time to prepare your lecture and tutorial. The HoD goes on to say that the challenge for new and emerging academics would be teaching and not the research tasks:

The problem with new and emerging researchers is not the research, it's actually the teaching because when they come in they are normally on new courses and doing things that they have not done before and it is actually the teaching prep, it's the time to learn to be a good course coordinator, time to learn to write decent assessments, time to think about ways you are going to deliver your material and what you are going to teach, and prepare your lecture and tutorial, that is actually what kills the new emerging researcher and that consumes a large amount of time. (HoD5)

Similarly, HoD8 raised concerns that if the new and emerging researchers commenced their academic role in the third year of the PBRF 6-year cycle, they may still need to produce at least three outputs. This participant continued to say that this may be an “intimidating” experience for them:

One thing that's a bit scary for them, because if you don't come in at the beginning of the 6-year period, you know if you come in on year three, that's an expectation of at least three outputs or something. That's pretty intimidating for them, but it also affects our recruitment. Because you are looking for recruits that had their publications on their track record, who could cut straight in with the publishing. (HoD8)

As shown in the extract above, new and emerging researchers may be facing some challenges in carrying out their duties and so it is important to have a deeper understanding of the experiences of the new and emerging researchers because they are the future researchers in universities.

HoD8 also observed a new trend among new PhD graduates:

PhD completions count for your PBRF but also a way to generate papers. We have much more of an emphasis on generating papers throughout your PhD now. I've just had a PhD student finish and he's already got two published papers; he's got journals; that wouldn't have probably happened, 10 years ago, they wait till they finished their PhD. (HoD8)

The majority of the HoDs agree that it is difficult for new and emerging researchers to work towards research productivity while carrying out their teaching tasks. The HoDs are concerned about the environment that the PBRF has created for the new and emerging researchers. HoD2 suggests that the new and emerging researchers have to build their research profile quite quickly to survive in the PBRF environment. HoD2 asked: *Does it (PBRF) have unintended consequences, of course, and I think some of the unintended consequences [are] probably a lot less desirable. I think one of the issues that I have is in terms of emerging researchers; they don't really get recognised.* HoD2

The next section provides the findings on what kind of support systems are available to academics to help them manage their academic tasks.

6.3.4 Support system

As discussed in chapter 3, the traditional role of an academic includes both research and teaching. Nevertheless, the literature suggests that academics find it difficult to manage both the tasks simultaneously. It is suggested that academic workload is increasing through larger class size, especially in accounting departments. Further, research performance-based funding systems globally are pushing for increased research productivity (Hancock et al., 2015; Teichler & Arimoto, 2014; Shin & Cummings, 2014). However, Curtis (2008) suggests that HoDs have not been provided with direction on how to provide support to academics.

As discussed earlier, HoDs believed that academics worked additional hours to fulfil the increased expectation to improve research productivity. With regard to this issue, HoDs were asked if there were any support systems in place within their faculties to help academics manage both the teaching and research tasks. The findings in this section reveal the types of systems adopted in universities to help academics manage their workload. The examples the HoDs shared include offering certain optional papers in alternate years, offering more lecture-style lessons, and having fewer tutorial sessions. Another example was team teaching and timetables designed to create a block of time for

research, thereby creating research space. These strategies were put in place to help academics cope with the increased pressure to be research productive.

Hancock et al. (2015) point out that academics find it challenging to cope with large classes. HoD4 confirmed that their university has large classes. However, HoD4 said that their strategy to manage this issue was to have large lecture-style classes and fewer tutorial sessions, thus reducing teaching time for academics. Although HoD4 explains that students are provided with other resources, tutorial sessions are usually scheduled in universities to allow better student interaction and engagement. The reduction in student contact time may, therefore, negatively impact student learning:

We tend not to have a lot of tutorials or small classrooms. So, a lot of it [teaching] is being delivered in a lecture style. We do have tutorials but not as many as some other universities. For us, again it is to do with the resources and we find that we can provide resources other than tutorials to help students with their learning like online videos. In an ideal world we would probably prefer smaller classes than bigger classes. (HoD4)

The implications of such strategies on student learning are not known. Therefore, an impact on student learning may well be another unintended consequence of the PBRF system which may need further research. HoD4 also revealed other approaches which may reduce teaching time for academics:

We tend to teach in teams so we do a lot of team teaching. We also have regular teaching assistants who are PhD students or honors or master's students who provide support. (HoD4)

Team teaching does provide some time off for the main tutor when the teaching assistant takes over some classes during the semester. A few other HoDs shared similar strategies that were used to support academics and to create research space:

so that's how it's kind of managed [support] so you always have one block off to work on your research. (HoD5)

we're supposed to do teaching and research so we try and balance a little bit when we're fairly short staffed; some of the optional papers we might offer on alternate years or something like that so that we can balance the workload.(HoD3)

So, things like team teaching where you can teach two half courses but all at the front... So, you have got half the semester free. (HoD6)

HoD6 also mentioned similar strategies like team teaching and adjusting timetables to create research space. More importantly, HoD6 added that academics themselves are very careful how they spend their time. In line with previous literature (Middleton, 2005), academics have been found to be very careful in task selection and ensuring that they have time for their research activities.

It has certainly made us think as a department how we could create research space for people more than we possibly would have. I think also thinking twice about conferences; how is this conference going to feed into a journal or publication. Is the conference recognised, do they have the proceedings. So really thinking about how you are spending your time. (HoD6)

It is likely that academics will be more selective in allocating time to tasks that will help them increase their research profile and shy away from tasks that do not add value to their research productivity. Consistent with the literature (Middleton, 2005), this study found that the side lining of teaching, service, and administrative tasks is another unintended consequence of the PBRF because of its focus on research productivity. The teaching, administrative, and service tasks undertaken by academics are all believed to add value to the university environment. Nonetheless, once again, the consequences of academics' moving away from teaching and administrative tasks are as yet unknown.

HoD5 spoke about the availability of other forms of support by way of research grants for proofreading, editing or working with data.

We have a system of small faculty grants which you can apply for at any stage, not quite sure how much, which you use for things like interview transcription or just little things that take time, or you might quickly pay somebody to click a bit of data for you, input data; that sort of thing that has been very useful. So, having access to small amounts of money through the faculty in particular has been very good in helping people just a wee bit more. (HoD5)

HoD3 commented on creating time for high profile researchers, thus supporting the active researchers to be research productive. However, HoD6 adds that the focus on employing research active staff means that the extra work is then picked up by other academics, hindering their own research efforts. The use of this strategy was also found by earlier studies (Broadhead & Howard, 1998; Henkel, 1999).

We the heads of department and the pro vice chancellors can slightly alter the percentages [workload]. So, professors who might be prolific producers of articles might be able to have a reduced teaching workload so they can spend more time on that[research] but basically the workload model is there and you have to spend some time on teaching, some on research. (HoD3)

What that does [focus on employing research active staff] is that they get their research outputs and are seen as stars, but all the things that they don't do and everything else has to go on to someone else to pick up! So, not only are they not doing what they are supposed to do in this, on the other side, they are also hindering other people's research efforts because other people will pick it up for the good of the school. To make sure the school functions and the students get what they paid for or what they are expecting and the stakeholders get what they think they are going to get and all that.(HoD6)

De Lange et al. (2010) suggests that this practice is a form of “punishment” for the academics that are assigned the extra teaching tasks. The extra load passed on to already struggling researchers will definitely make it harder for them to increase their research outputs in the long term.

There appear to be several adjustments at the faculty level in several universities (mimetic pressures) in terms of timetabling and creating research space to provide support to academics to increase research productivity. However, these measures may have negative consequences on other academic tasks such as service, administration, and student support. For example, running large classes without sufficient tutorial assistance may affect student learning. Further, there is evidence that academics themselves are more vigilant and accept only tasks that are “counted” towards improving their PBRF profile. The implications on the lack of focus towards teaching, administrative, and service tasks is not known. The next section provides the findings on what the work environment in academia looks like now, according to the HoDs’ perceptions.

6.3.5 Work environment

In relation to the work environment in universities, HoDs spoke about their role in workload planning and the changes in the work expectations. Studies have found that some academics have thought about leaving academia because of the increasing job stress in the profession (Kinman & Jones, 2003). There have also been many redundancies in the Arts and Education faculties in New Zealand (Roberts, 2013). The traditional view of academia as a place for reflection is being replaced by a new competitive environment (Shore & McLauchlan, 2012). Bearing that context in mind, this section provides HoDs' responses to the impact of the PBRF on staff turnover and recruitment practices in universities.

The majority of the HoDs felt that there have been significant changes in the work environment in universities since the establishment of the PBRF. These HoDs indicated that there is a lot more pressure to be output driven and that a lot of focus is placed on receiving good PBRF scores. These expectations are adding to the stress in the work place. HoD1 said:

If you have someone who's working hard in accounting, a professional oriented person and then they think they are going to get a C in the PBRF but then they get an R, they might say then, "the university doesn't appreciate me, I'll go back and work for an accounting firm. (HoD1)

Similarly, HoD8's response was: *"I'm pleased I'm not a young person coming into it (PBRF environment)"*. HoD8 added that there are now more work pressures in the university environment:

I think the cultures have changed, it's far more kind of output orientated. I mean not that people waste time but there's things to be said for having an environment where people might chat, spend 5 minutes chatting. People are now, I would guess more pressured (HoD8)

HoD8 commented further about stress in the work environment:

I think as far as the work environment, it has changed in the last 20 years, it is far more stressful, and it is not only PBRF, it's the teaching things, students. I find it hard in my own heart to encourage someone to be an academic. (HoD8)

HoDs were also asked about staff turnover. HoD2 talked about *"helping to move people on"*. It appears that academics who cannot meet the research output expectations are pressurised to leave the university, confirming the "publish or perish" culture that the

PBRF has created. This culture signals the strong presence of coercive pressures for an academic to continue their employability in academia, which seems to echo previous studies' findings such as De Lange et al. (2010) where academics with poor research scores are "shown the door". Consistent with the findings of Hazledine and Kurniawan (2016), HoD2 agrees that there is evidence of gaming in the university environment. Institutions have the power to impact academics' working lives because of the competitive environment academics are in (Henkel, 1999). HoDs are emerging as "knowledge HoDs" with a task to "monitor academic performance and maximise returns from research." (Peters, 2014, p. 13). Therefore, if a HoD finds that an academic is not achieving the expected PBRF scores, then the HoD is likely to encourage the academic to leave.

As HoD2 said:

We sort of look at staff in terms of research proactivity, in terms of how they would be scored in PBRF and all the ones who are not going to score well or not going to be research active, we help them in moving on, that is just part of the game. I mean if this is how you are going to be judged well that's exactly what you needed to do. (HoD2)

On the other hand, HoD4 and HoD8 shared their opinion that the PBRF system has created a market for accounting academics, where "poaching" is going on. The HoDs talked about a situation where reputable academics with good research ratings are highly sought after by other universities, even those in other countries. This poaching is linked to the international reputation that the New Zealand PBRF ranking has created. According to HoD4:

In terms of turnover, that creates a bit of a problem because for us one of the things that has affected my department over the years is that because we have very high quality people doing really good research and publishing in the top journals, we find that other universities are constantly trying to poach our staff. (HoD4)

The same point was made by HoD4:

This has to do with the kind of market for accounting academics where there's a bit of poaching going on. (HoD8)

The focus on the academic profile has, in fact, created a market for reputable academics. However, it is important to be aware of the long-term implications of poaching in

academia, of the impact of employee turnover in universities and the associated costs borne by the universities are ignored.

Similarly, HoD5 added that in the last year their university had lost many academics who had high PBRF scores. The academics left for different opportunities, not because they had any specific issues. The HoD said, “*we moan and we groan about the workload but we don’t leave because of the workload, we leave for opportunities*”.

Therefore, it appears academics are less likely to stay on in the universities that helped them to build their research profile. The PBRF seems to have shifted academics’ focus towards building their research potential. It appears academics look for opportunities that are available for them to grow their research potential and performance.

HoD8 spoke about academics who chose to retire because they did not agree with the PBRF system. The HoDs said that some academics were converted to teaching fellow positions:

Yes, I mean there are people who have retired but didn’t agree with it (PBRF). There’s been some people who’ve what you might call retired because they had to or they wouldn’t be reemployed as an academic. There’s been some people who were lecturers who’ve converted to teaching fellows. (HoD8)

It is clear that an academic’s position and role in a university is highly linked to their research outputs. An academic who is not research productive is likely to be offered a purely teaching position. This finding is consistent with previous studies that linked the recruitment of academics on short-term teaching contracts with the commercialisation of universities (Readings, 1996, as cited in Shore & McLauchlan, 2012). The use of the short-term employment contracts alongside performance-based and promotion systems is linked to performance improvement (Peters 2014). However, the use of short-term teaching contracts separates the teaching and research nexus. Therefore, although the teaching and research nexus may add value to universities, there are insufficient incentives to foster the link (Hancock et al., 2015). Further, the statement by HOD8 that research inactive academics may not be reemployed as an academic is serious. The constant monitoring of the research performance of an academic must be very daunting for any academic (coercive pressure). The implication of non-performance based on the PBRF criteria may affect the very survival of an academic.

HoD8 explained that there were academics who had left because of the PBRF and some who were yet to leave:

Well, some of my older colleagues (because I'm one of the senior colleagues here now) have since retired. They said they were retiring because they grew up in a different cultural environment. I would say it was more collegial for just getting on, as sort of friends, now your collegiality is to do with research. They were critical but they could afford to be critical because they knew they were going to go into retirement. (HoD8)

In the next section of the interview, HoDs were asked about the impact of the PBRF on staff recruitment. For new hiring, candidates must have a PhD, which indicates that the candidate is already on a research pathway.

Now the new hires that we make, you almost have to have a PhD and so you're already on that research pathway. So now we don't hire people just to be teachers, it is expected that you are actively doing research. It is very clear right from the interview stage that it is part of your job, you're expected to spend 40% of your time on doing research and it's followed up. (HoD3)

The majority of HoDs agreed that there is now a considerable focus on looking for the potential PBRF score for a candidate before selection and recruitment. This finding is consistent with previous findings by Harland et al. (2010) who found that, for staff appointments, there is a great emphasis on each applicant's research potential:

now you must have a PhD, that is your entry ticket. We will also assess their CVs in terms of what their PBRF score might be, yes it does factor into recruitment. (HoD6)

HoD4 added that their recruitment policy has always been to ensure that the candidate can research and teach. HoD4 indicates that their university policy is designed to ensure that top quality academics are recruited:

When we shortlist people for interviews we want those members to not only research but also teach well. This university does have a requirement that when we do select somebody to recruit, ultimately, we have to actually assign them with a PBRF score and the assessment of what we think they will be. The university doesn't want us to be really hiring people if their PBRF score is not going to be reasonably good. So, in some sense it is driven by our university policy as well but, that aside, we would want top quality people anyway. (HoD4)

As HoD4's response suggests, it is very probable that the universities' recruitment policies are closely aligned with the PBRF's expectations. However, the long-term implications of such a skewed hiring policy in universities should not be underestimated. For example, HOD6's comment below captures a very broad picture of the negative consequence of having a hiring policy that focuses on just research productivity. HOD6 cautions that there are many other factors that make up a good university:

the emphasis becomes research, where we were employing people that were excellent researchers but not good school members, not good staff members, not good colleagues. What that does is that they get their research outputs and are seen as stars, but all the things that they don't do and everything else has to go on to someone else to pick up! So, not only are they not doing what they are supposed to do in this, on the other side, they are also hindering other people's research efforts because other people will pick it up for the good of the school. To make sure the school functions and the students get what they paid for or what they are expecting and the stakeholders get what they think they are going to get and all that. So, those type of people are great if you are looking at your PBRF but they actually create a whole heap of other costs for everybody else in the school including research costs so they actually hinder other people's research so you have got to be very careful about how you put a school together. (HoD6)

Further, HoD5 also shared the point that they are not only looking for candidates for the next immediate round in the short term, but for the future as well, because there will always be staff who leave for different opportunities and to do different things:

sometimes with recruitment we will look at not what they are going to be in this round, we will look at the future. So, where do I think I am going to be in next round or in 5 years' time, not where they are going to be now so we will employ for the future rather than employing for now because it doesn't matter how well you do things, you will lose staff because they want different opportunities and do different things. (HoD5)

Woelert and McKenzie (2018) point out that many processes such as recruitment processes are put in place in universities so that HoDs can exercise control over research performance. In this study, many HoDs spoke about how the recruitment policies in their respective universities are focused on a candidate's research potential (mimetic pressures). It is, however, very difficult for a new graduate to show potential for a good PBRF score. Although PBRF funding is available to universities that obtain good PBRF scores, it appears that university policies are designed to mimic the requirements of the PBRF allocation mechanism.

The next section explores the relationship between teaching and research and the impact on teaching, if any.

6.4 Teaching and Research Nexus

To explore the teaching–research nexus, it is useful to understand the academic role. Internationally, the role of an academic staff member is split into three parts (Blaxter et al., 1998; Houston, Meyer, & Paewai, 2006) with a standard ratio of 40:40:20 in terms of teaching, research, and service (Bright, 2012; Tozer, 2015). Therefore, in universities it is expected that an academic carries an equal responsibility to research and teach. Previous literature shows that the requirements of the PBRF influence how staff allocate time (Boston et al., 2005) and that the PBRF has caused a split in the teaching and research roles (Harland, 2010). It is also important to recognise the significance of the requirements of the Education Act in New Zealand that promotes research-informed teaching.

The second and fifth research questions in this study explored the issue of the teaching and research nexus. They were:

Research Question 2: What is the relationship between teaching and research in the accounting discipline in New Zealand universities?

Research Question 5: What is the impact of PBRF on the role of an accounting academic?

A follow up question was asked on their perception of research informed teaching, as prescribed in the Education Act.

To address these two research questions, the HoDs were asked to respond to the following questions:

- From your perspective, what is the impact of PBRF on the role of an accounting academic?
- What is your perception on research-informed teaching as prescribed in the Education Act? (follow-up question)
- Do you think that the PBRF’s requirement to focus on research productivity has led to any neglect of the teaching roles? (follow-up question)

The next section describes the findings under three subthemes: academic role, research-informed teaching, and the impact on teaching.

6.4.1 Academic role

A majority of the HoDs agreed that the general workload ratio of 40:40:20 for teaching, research, and administration/service is still adopted in New Zealand universities (Bright, 2012; Tozer, 2015). The ratio was seen as a standard contractual requirement. As HOD4 explained:

We've had the 40:40:20 sort of role for a long time, it seems to be a standard sort of contractual requirement that I think most academics have.

And later added:

We do pretty strictly abide by the 40:40:20 ratio. (HoD4)

However, generally there is now an increased focus on research. HoD2 said:

We do follow that (40:40:20 ratio), as we get closer to the PBRF round, the focus on research becomes much higher than the other components, yes, we do have a similar policy, but PBRF definitely has emphasised the importance of research and we're now at a renewed focus on research. (HoD2)

However, several HoDs stressed that the 40:40:20 model does not really fit a 40-hour week. The general hours of work put in by academics have expanded beyond 40 hours into working in the evenings, at night and at weekends and has affected how staff allocate their time, a finding which is consistent with previous research (Boston et al., 2005). HoD1 and HOD5 all reiterated this point:

So, we talk of 40% research, 40% relating to teaching, and 20% service to department university profession. I would say the best do more than 100% so to speak, they are doing research in weekends and evenings. The weakest I would say get their 40% for research but don't deliver much with it. (HoD1)

We still have that 40:40 model but it doesn't work in a 40-hour week. You need 60 hours in a week plus or you have to sacrifice something. Some people have chosen to work the 50-60 hours a week. (HoD5)

The HoDs conveyed a clear message that academics are working longer hours to complete their tasks. HOD5 added that there is also a push for “leadership and engagement”, a new term to define the role of service and administration in their university. Academics are encouraged to spend more time in the community and to engage with our profession, which seems to echo what Shore and McLauchlan (2012) found about the university's

role in terms of its contribution to society. Further, this aspect is now linked with promotion:

Now with some of the new promotion criteria to do the leadership and engagement we have now got to spend more time in the community and engage with our profession. (HoD5)

People do service to get promoted but some of them engage but what you did just to enjoy your job and culture has disappeared. (HoD8)

HoD5 and HoD8's comments suggest that academics also need to get involved in service tasks if they want to work towards a promotion.

A similar sentiment was shared by HoD8 in that the 40:40:20 ratio had not previously applied in their university. However, the earlier focus on teaching has now swung to research:

So, whether we did 40:40:20 in the old days, I doubt it. I think it was more focused on teaching. That certainly swung round through a lot of emphasis on research. (HoD8)

HoD3 suggested that the PBRF had a strong impact on academics, particularly after the first few rounds. Academics who were not doing enough research were dismissed or "dutifully" pushed out. De Lange et al. (2010) also found that in the first few rounds of the ERA in Australia many academics left the universities. It is possible that they did so because they did not want to do research. It could also be possible that the academics that left were unable to cope with the increasing workloads.

So, what I think PBRF has done is that it has changed the focus, even though before [PBRF] you were supposed to do research, and teaching and some administration, in our department the concentration was on teaching. And some people didn't do any research at all even though it was in their job description whereas now everybody knows it's absolutely required. It is supposed to be 40% of your role and you can be I suppose be dismissed or "dutifully" pushed out if you're not doing it. And when the PBRF first came in and after the first round there was quite a bit of pressure and some people did leave and I think it was because they didn't want to do research. (HoD3)

HoD3 also shared the view that professors who were prolific researchers were given more time to carry on with research productivity. These academics were permitted to work on

their research and probably not expected to carry out teaching and student learning commitments:

So, they hide a lot of professors and each of the departments in the college to actually work on their of research profile. (HoD3)

Some early studies on the impact of the RAE in the UK (Broadhead & Howard, 1998; Henkel, 1999) found that academics with poor research ratings were given higher teaching duties and vice versa under the RAE (Henkel, 1999). This study also found that additional research time is allocated to academics who have good research profiles. The teaching load of these research-active academics is re-assigned to other academics, who probably may be less research active. However, it is expected that these practices will make it very difficult for the other academics to boost their research productivity.

6.4.2 Research-informed teaching

In this section of the interview, HoDs were asked to share their views on the teaching and research nexus. The discussion on the teaching and research nexus is closely linked to the HoDs' responses on research-informed teaching. Globally, performance-based research funding systems have been found to widen the gap between teaching and research (Geuno & Martin, 2003; Kinman & Jones, 2003; Brinn et al., 2001). Similarly, the findings in this study also show that there are concerns over a disconnect between teaching and research and the lack of measurement of the disconnect. HOD8 was disheartened that the practice of publishing in high-ranked journals meant that overseas data was used. HOD8 was concerned that because of this practice, research in New Zealand will have no impact on teaching. HOD8 said: "*Keep databases and spin US data because that's what will get you published in an A journal. So, as far as making our teaching – our research – impact on our teaching on our NZ's students, probably not*".

HoD6 thought that high-ranked researchers are not channelling their research into their teaching, causing a disconnect:

Yes, you need research to inform your teaching but how much research and which research, doesn't it depend on what your teaching, where you're teaching, how you incorporate it in your teaching. I know researchers that have had great PBRF scores but they don't build it into their teaching at all so are we doing what the Education Act says. I think there is a real disconnection. (HoD6)

HoD7 felt that there are some “high-powered” research people who are not contributing enough in classrooms, in the teaching space, to the profession, and to the larger community. Many researchers with good PBRF scores are not committed to building their research into their teaching and there is a real disconnection between teaching and research:

how many times have they gone to the classroom and I never see them (research-productive academics) in any professional meetings, are they communicating with the profession their ideas or just piling up papers in the journals. So, there is a disconnect. (HoD7)

HoD6 also suggests that academics with high PBRF scores are not incorporating their research into teaching:

I know researchers that have had great PBRF scores but they don't build it into their teaching at all. So, are we doing what the Education Act says? I think there is a real disconnection. (HoD6)

Similarly, Harland (2010) found that the PBRF system caused academics to focus on research outputs because research productivity is rewarded. The consequence is a separation of research and teaching.

HoD6 emphasised the lack of measurement for how much research informs teaching:

There's no measurement in PBRF that I am aware of, even in the research contribution, that talks about how you feed your research into your teaching. I mean looking at all the different research contributions I don't; maybe there's one that you could use but, not really, to show that your research is informing your teaching. That to me should be part of the assessment. Yes we're all at a university, and research means something in terms of the quality of the journal, it means something in terms of maybe the impact on your community and what have you in the wider research community but where is the assessment on the impact of your teaching or how you incorporate that research into your teaching? (HoD6)

HoD2 also believes that for research-informed teaching, academics need to be teaching in courses related to their research areas. This viewpoint is consistent with previous literature (Hancock et al., 2015).

I don't know in some cases if you look at my research it's very well lined up with my teaching. I would say probably the same thing with many of my colleagues. But does it fit directly in, I'm not totally sure. I'm not totally sure particularly for undergraduates. I would say it fits for postgrad and doctoral studies. When you're teaching primarily content out of textbooks, I'm not sure what the researcher's experience will add to the classroom sort of experience there. (HoD2)

Elton (2000) found that the employment of those on separate teaching contracts directly affects the teaching research nexus, because the academic on a teaching contract may not actively be pursuing research. However, HoD4 suggests that even where there are academics who are teaching-only staff, the teacher can use examples from other researchers' work:

We do have some staff who are pure teaching staff and who don't do research like senior tutors or teaching fellow, but the teaching that they do should be research-informed. They don't have to do the research, but they can take research that has been done by others in the department or take research that has been published in the journals and they can use it in the classroom to teach in the classroom. So, even though I am a researcher a lot of the time, I am not really talking about my own research on some of the topics that I teach; it's usually research that has been done all around the world. Typically, I will use research that has been published in the top journals. (HoD4)

Similarly, HoD3 said:

I'm sure for lots of the other researchers we bring in examples from our research into our lecturing so I think there is that nexus. (HoD3)

Some HoDs are optimistic that the teaching and research nexus exists and that universities are committed to research-informed teaching. HoD3 felt that in their university the PBRF system was necessary to help with the connection between research and teaching, because previously there was teaching without research in the university. Some of HoDs believe that there is a teaching and research nexus.

For example, HoD1 commented:

we are committed to the concept of research-informed teaching, and, so therefore, anyone who has a lecturing position, is a lecturer, senior lecturer or associate professor, is expected to produce research contributions. (Hod1)

HoD5 believed that the Education Act encourages research-informed teaching:

I love it [Education Act] I think it's the key thing that differentiates New Zealand from the rest of world. I think it allows us to have the type of university that we have. I think it's fundamental to the culture of New Zealand. (HoD5)

HoD5 was proud to share that their third-year courses are built around academic research.

lots of our third-year courses are built around the staff research. We have put together a text that builds around staff's research especially if you look across all the third-year courses in particular it's very much their research. (HoD5)

However, HoD5 felt that by 2012 the focus on research driven by the PBRF went too far. HoD5 explained that, fundamentally, it is important to have teaching and research together, because the greatest impact research can have is with the students in the classroom:

I think PBRF was necessary because I think we had teaching without research to a large degree. I think it has brought the teaching and research together and made that Act more operable. I think in 2012 it went too far the other way [towards research], but I think it's slowly being pulled back to where it needs to be. I think it is fundamental to have teaching and research together, because if you think about it, if you want to make an impact you know, they talk about research journal impact, and all that. Do you know that the people that you make the most impact on, it's your students! I teach kind of 600-700 students a year and if my research is in there and I am teaching my research as part of what I am teaching, then my research is getting out there. (HoD5)

There was a mixed response in relation to whether there is a teaching and research nexus, and how much research translates to teaching. It appears the HoDs are committed to ensuring that research-informed teaching is practised where possible. The practice of hiring teaching-only staff may, however, widen the gap between teaching and research. The lack of measurement of research-informed teaching was also stressed. Academics are keen to pursue both research and teaching; however, there is evidence that this is a challenging task and can lead to stress (Shin, 2011; Shin & Cummings, 2014). The previous section provided the findings from HoDs' perceptions, that academics are indeed working long hours to complete their research, teaching, and service tasks. Accordingly, previous studies have raised concerns regarding the impact on teaching (Harland et al., 2010; Brinn et al., 2001; Ashcroft, 2006). The next section describes the responses from the HoDs on the impact of the PBRF on teaching.

6.4.3 Impact on teaching

The aim of the PBRF is to measure and reward research productivity. In line with this aspiration, previous studies (Harland et al., 2010; Brinn et al., 2001; Ashcroft, 2006) have

raised concerns over the consequences of the PBRF system on teaching. Therefore, the HoDs were asked the following question: “Do you think that the PBRF’s requirement to focus on research productivity has led to any neglect of the teaching roles?”.

HoD5 strongly agreed that there was neglect of teaching:

Yes, definitely, [neglect of teaching] was identified last year. The focus is to bring back teaching. (HoD5)

HoD5 revealed that there was a new management strategy to bring the direction of the university from research back to teaching:

If you had asked me 2 years ago, I would have said research. But as I said, we had [a change in management] a couple of years ago. There is a changing emphasis on what is considered important and what the university direction should be, which is much more engagement and teaching as well as a high standard and quality of research. So, we have now got a wee more bit licence to deal with these issues instead of just research, research, research! (HoD5)

Similarly, HOD6 noted that promotion is ultimately linked with research productivity and that there is no reward for pursuing teaching:

But research is more dominant as you move up to a career, towards associate professor. If your teaching is so much greater than your research, sorry, you still got to have [a] really good research. (HoD6)

HoD6 suggests that the government is sending a signal to academics that research is more important than teaching:

Well, there’s no PBRF equivalent for teaching. So, the government, by funding us through research, has said that research is more important but this is the signal they’re sending, that quality research is more important than quality teaching. (HoD6)

HoD6 explains that a negative consequence resulting from the PBRF is that academics disengage themselves from teaching and administrative services:

It (PBRF) is being used as a reason or an excuse not to engage in other things. Not to go down a particular track with teaching or not to do particular admin roles, “I can’t do that. I have got my research to do”. (HoD6)

Previous literature suggests that promotion and tenure decisions are linked to research productivity. There is no incentive to pursue teaching excellence (Bui & Porter, 2010). Similarly, HoD2 said that academics are likely to pursue research tasks because there are rewards associated with research:

Doing too much teaching and too much service could be at the expense of research and that doesn't help building careers and academia; it's always been the case, but PBRF has just heightened that awareness of that. (HoD2)

HoD7 criticised the PBRF's focus on publication in top-ranked journals:

Why should there be a neglect [in teaching]? What I research is what I teach, the problem is when it is remote to accounting and, getting publication then no flow into teaching. Relevant stuff automatically supports teaching; if someone is just ticking the box to publish then there is a disconnect. (HoD7)

There are many reasons why an academic may be more focused on research rather than teaching. The government has designed an incentive system where research productivity is rewarded. Funding is linked to research outputs. Research output also increases promotion prospects in universities. When teaching and research are combined with the rewards incentive, it is difficult for an academic to simultaneously fulfil all their academic responsibilities (Hancock et al., 2015; Bui & Porter, 2010). Non-senior staff confirm that if they want to aim for promotion, they will, or may, be inclined to reduce their focus on teaching (Brinn et al., 2001). It is research productivity and the amount of external income an academic brings into the university that affects promotion (Shore & McLauchlan, 2012).

However, HoD8 said that it is hard to neglect teaching, because the client base is very forceful. Academics need to ensure that they receive good teacher evaluations. Further, HoD8 criticised the learning environment that students are coming from. Tertiary students expect a lot of support for their learning. For this reason, academics cannot neglect teaching. However, HoD8's opinion was that there is a lack of innovative teaching:

I don't think people neglect their teaching, because the client base is very, very forceful now. If you get a bad teacher evaluation, it's a shot to the foot! So, we've got a whole clientele of students; they come through the NCEA system, they want templates, they want everything provided on technology and they want staff helping them to get through their exams, this is what they had at high school. So that has meant that you can't neglect your teaching. But, I don't think the teaching is often as innovative because you can get slides from your textbooks and all this kind of stuff and just put them up and talk to them and, you know. So, for a good show, you're alright. (HoD8)

Although, HoD8 shared that it is difficult to neglect teaching, it appears there is a tendency for academics to use available resources such as slides provided by textbooks to carry out teaching tasks. Clearly, there is a lack of focus on developing meaningful teaching. Instead, as suggested by Bui and Porter (2010), it appears that teaching may be viewed by academics as a burden.

HOD6 again stressed the lack of improvement in teaching:

A neglect in the sense of not doing anything to improve teaching. So, you stay at the status quo. We won't try and get better [at teaching]; we won't try and build new ideas. For some people it is because they focus very much on research and use PBRF as a reason for that. And they might be very valid in that reason, but in my view, we have to be good at both, we have to, as a university, as a department, be able to deliver both research and teaching. (HoD6)

Consistent with previous literature (Adams, 2008), there is evidence that the PBRF has caused the side lining of academics who are not research active. This point is shown in a comment made by HOD2:

I don't think it has much changed in the work environment. Definitely we won't tolerate research inactive staff. Many years ago, maybe, before PBRF, if you're a good teacher you'll still be valid. These days if you're not research active even if you're a brilliant teacher, you're not going to be valid. (HoD2)

On the other hand, HoD4 disagreed that the PBRF has caused a neglect of teaching. Although research gets a lot of attention, HoD4 did not see a noticeable decline in the quality of teaching:

Absolutely not (neglect in teaching). While we think PBRF and doing research is important, we also have a similar sort of objective when it comes to our teaching. You know we think that teaching is especially important especially as research-informed, so we use a lot of our research; we impart it in our classroom and teaching evaluations. Getting good evaluations is something that we do monitor very stringently. So, I don't think there has been a neglect with teaching. (HoD4)

Similarly, HoD3 agrees that there is no neglect in teaching, because both teaching and research are part of the academic role:

The thing that keeps your teaching running, – your job running – is the actual teaching. So, you can't "not teach", everybody has to, even the professors who hopefully are going to get As. Even they have to do some teaching. (HoD3)

HoD1 believed that the reason there should be no neglect of teaching was because the best researchers are usually the best teachers:

but my observation is we have been well staffed in terms of teaching. The teaching loads within the school are not high. My general experiences are that usually, but not 100%, the best researchers are also the best teachers or also often the best at service because they are the people who are most committed to the task. (HoD1)

It is interesting that a few HoDs noted how individual academics have personal preferences to either teach or research and so an academic preference may affect their approach to their tasks.

HoD1 and HoD3 commented that:

People have different personalities and priorities. Some people try and are happy administrating and organising, and some people are happy teaching and some people prefer research. (HoD1)

In fact, the only pressure that I have had as head of department is people who are really good at research wanting to do no teaching and the university has been adamant that they have to do some, they can't get away with doing no teaching at all. But we don't have any research only [academics] because we're supposed to be doing both things. (HoD3)

According to HoD6, an academic who preferred teaching might ignore their research tasks:

For some people, they are more driven with research and others are more driven with teaching. So, I think when the first passion is teaching, the research slides; but with PBRF you know you still have to do it, it's in the background, whereas for those whose first love is research, it's easier for them to manage. They don't put as much time into their teaching as they should because they are doing their research. (HoD6)

The above findings show that there is evidence of neglect in developing innovative teaching tasks mainly because research productivity is linked to rewards and promotion. It appears the promotion and rewards policies in universities hinder academic interest in pursuing teaching excellence. Research productivity is the main factor for advancement in an academic career. In fact, academics must meet the PBRF's expectations regarding research competencies if they want to remain in academia. Research excellence secures their continued employability. Therefore, teaching developments may sometimes be neglected in favour of research. HoDs agree that the neglect of teaching is in terms of the lack of innovative teaching practices. The government is seen to have sent a message that research is more important than teaching through the establishment of the PBRF. It is also believed that if an academic prefers to research over teach, it is likely that teaching will be side lined.

6.5 Effectiveness of the PBRF

This section provides the findings for two further research questions: "How do accounting academics rate the PBRF's requirements for research outputs in terms of their

effectiveness and sustainability, and the benefits obtained?” and “Should PBRF be maintained in its present, or some other, form?”

To answer the above research questions, the HoDs were asked three questions:

1. “In your opinion, has the PBRF managed to achieve its aims? “
2. “How has the implementation of the PBRF affected funding allocations in your university?”
3. “Generally, do you think that the PBRF has caused a positive outcome for accounting research and accounting staff in New Zealand?”

This section is divided into four subthemes: achievement of PBRF aims, funding allocations in universities, impact on accounting research, and the sustainability of the PBRF.

6.5.1 Achievement of PBRF aims

Similar to those in previous literature (Chan et al., 2010; Dixon, 2014), this study found that some HoDs agreed that the PBRF has achieved its main aim which was to increase research productivity among tertiary institutions. There was a generally good feeling among some HoDs about how good New Zealand’s research status is in the eyes of the world and they believed that this high profile was broadly attributable to the PBRF’s efforts. Their positive response seems to confirm Harland et.al.’s (2010) suggestion that the PBRF has helped universities to increase their research productivity. This view is echoed in comments from HoD7, HoD3, and HoD4:

The intention was good. (HoD7)

Immensely, from practically nothing [research outputs] to now there’s a good solid list [of research] that comes out from the department. I do think that it’s achieved one of the aims that it wanted which was to stimulate research.(HoD3)

I do think that it [PBRF] has helped to promote New Zealand universities’ accounting finance departments to a more worldwide audience and it has helped the reputation of those staff members who are in particular publishing in the A star accounting journals. I guess, it’s kind of achieving the PBRF aims. (HoD4)

HoD4 felt that the increase in research productivity in their university, in networking and in joint research with other universities here and overseas had always been a culture in their university and not directly related to the PBRF.

Well, they all understand about PBRF but they probably joined the university or this department because they wanted to do high quality research. As opposed to what PBRF score they were going to achieve, they wanted to work with the people who were already here so that was more in their minds about joining the department rather than PBRF. (HoD4)

There were other HoDs who felt that the PBRF could improve in many areas such as making the measurement tool more robust. For example, HoD7 said:

It has helped, but it could have been better in so many ways. I just give the example in terms of the calculation of the average quality schools in 2012 which was done in a different way to 2003 and 2006 and the new measure is less robust than the old measure. (HoD7)

HoD2 felt that the 6-year cycle allowed only a short-term perspective, as the impact of some research can be seen many years after that

impact created after 40 – 50 years of their work. We don't have that built into our PBRF system annual reporting. There is a dampening of the mood of those who want to do serious research. (HoD2)

HoD2 also shared that:

the cycle of 6 years is a bit short. (HoD2)

In HoD8's opinion, the PBRF has a narrow view of what counts as research impact. For example, those contributions to teaching and research that do not result in a publication format are not counted:

I mean one of my predecessors was an associate professor and over his whole career he had two publications while that just would not exist now. But he, to me, was the person who understood research and inspired students about research more than anyone I've ever met since. But, you know, he was what I would call a true academic, a true thinker and questioner, but he just didn't write it down. (HoD8)

Similarly, HOD6 shared their concern that no allowance is made for academics who experience significant circumstances that impact on their research output. Instead, the research track of the academic is usually negatively affected by such circumstances:

I know there is still extraordinary circumstances around having to look after family members for a period of 3 years. You don't have to be off work or have something significant in your life for 3 years to be affected; it only takes an 8-month, or 6-month break and your research track is affected. (HoD6)

On the other hand, HoD6 criticised the PBRF for not being effective in increasing research productivity.

No, I don't think PBRF has actually had that result (increase in research productivity) maybe the odd staff member but not as a whole. (HoD6)

HoD1 cautioned that, although research productivity generally had increased, it is important to recognise that it is not easy to measure the effectiveness of the PBRF in a university environment where there are so many changes at any point in time:

I think the challenge for looking at any policy implementation through time is that's not the only thing that has changed, other things that have changed. So, in a general sense, I would say productivity in accounting has increased. But I think you will find in the next PBRF round that our average accounting school is lower than last time. But there are other things like staff come and go, the level of seniority and experience and the level of financial resources provided to a department. So, I would just say modestly positive in terms of impact, but certainly not negative and certainly not neutral. (HoD1)

Similarly, HoD2 highlighted that while the PBRF may have improved the quality of research, it was important to recognise the trade-off costs in terms of teaching and service:

I think definitely they're either achieved or on their way to achieving that. I guess the other question is at what expense. What other things did we have to give up? I think probably to some extent the focus on teaching has declined. I would say even service has declined. But yes, in terms of improving the quality of research by New Zealand institutions, I think it has definitely made improvements there. (HoD2)

HoD4 and HoD3 spoke up about the administrative burden the system creates in terms of time taken to understand the PBRF systems. Academics also need to remember to record all research activities done over 6 years. For example, HoD4 said:

Staff have to go for training on how to use the system to input their research output, nominated research outputs, and continue to research. Like I said, sometimes you forget to keep your evidence; 6 years ago you might have done a seminar you forgot the date, forget to keep the email, it can be difficult to just try to put the thing together and to go down to that detail. So, we do get a lot of that in not just this department but academics in general who just want to do their research; that's (administrative work) the only downside. (HoD4)

HoD4 also added:

I think the only other thing negative thing about PBRF, it's quite a bureaucratic process from an administrative point of view and they keep changing the rules. (HoD4)

Similarly, HOD3 criticised the PBRF's unit of assessment of research quality which assigns individual scores for each academic. Every academic will receive a confidential score of A, B, C (if deemed research active) and R (if research inactive). There is also a lot of administrative work associated with the PBRF which takes up the time of an academic, time which could have been spent on research:

There are arguments for and against the individual grading, you know, compared to just looking at a whole department.

And later added:

We spend a whole lot of time filling out these forms and going to meetings instead of actually doing the research. (HoD3)

HoD2 also criticised the fact that the individual academic profile is evaluated in New Zealand:

It's very difficult when you have a system in NZ where every staff member is evaluated, it's very difficult to modify that but next round would be the fourth round so we're used to it and it's just part of the NZ system, so having that I can't see how it can be improved. (HoD2)

HoD2 stressed that even though the PBRF has its benefits and drawbacks, the PBRF is important as a research assessment tool:

I think any regime has its pluses and minuses. PBRF certainly has its pluses and minuses. Having no research assessment is not going to help in universities in NZ. Having some research assessment where research is funded appropriately, I think to some extent that's definitely one of the positive features of PBRF. (HoD2)

HoD3 suggested it may be easier to allocate a pool of research funds that is fairly distributed to all the universities:

The universities are all doing a good job. We are all teaching the required information. I don't like that ranking. So maybe it would be better to have an amount of research fund for everyone. (HoD3)

HoD7 criticised the PBRF for not achieving its aim, but for becoming a research monitoring tool instead:

So, our performance PBRF was supposed to be an accounting mechanism to tell us how we contributed, what was our impact [on the] profession or teaching space or just in the larger community but that element has disappeared. We ended up just counting the numbers. We are now in the same situation as those smart HoDs just managing the numbers. (HoD7)

In summary, HoDs seem to think that, although research productivity has increased, there is a lot of room for the PBRF to improve its current form. Some of the issues that were raised by the HoDs include a review of the timing of the PBRF cycles. The current short-term cycles do not allow a complete assessment of the research achievements of academics. Another concern was the PBRF's requirement for all individuals to submit the EPs. Further, the entire PBRF exercise causes a lot of administrative work for HoDs and academics. The HoDs also recognise that there is a lack of contribution from academics in pursuing teaching and service tasks, because these tasks are not recognised for promotion or salary advancement.

6.5.2 Funding allocations in universities

The next question that was posed to the HoDs was in relation to the impact of funding allocations to accounting faculties. This question was asked in order to discover the effectiveness and benefits of the PBRF, as perceived by the HODs. HOD4 was quite positive that the funding from the PBRF helped encourage further research activities and explained how the funds are returned to academics to support research activities:

the department does get a portion of fund specifically to fund further research activities that is based on our PBRF score. This has been useful to fund further staff to go for conferences, hire research assistants, buy software to do analysis, but it has to be used for research activity. From that point of view, it has been quite good. (HoD4)

HoD4 further added:

when we get our PBRF allocation I give it back to the researchers who have earned it. They deserve it so that's what we do. I won't keep those funds and use it in any other way, so back to the staff. (HoD4)

However, HoD2 and HoD3 felt that the funds were very small. They commented:

I think accounting researchers are doing as well as they can under the PBRF regime as, you know, the funding for what universities get from PBRF [for accounting] compared to other disciplines is a lot less. (HoD2)

It appears that HODs agree that the impact of funding is insignificant because of the small size of the funds. Instead, good PBRF scores are linked to the university's reputation and image. This finding is consistent with those of Hicks (2011). Hicks suggests that the amount of money that universities globally receive as a result of result rankings is very small. Instead, the motivating factor is the prestige that good ranking brings to universities:

So financially we don't get a lot of money but in terms of recognition in terms of prestige, in terms of reputation, it's definitely important for us too. (HoD2)

It is a revenue but more importantly it (PBRF) is reputation. We are actually judged by overseas universities by how well we do in the PBRF despite all the limitations we talk about in PBRF. It is still a measure that gets looked at. University ranking is the reputation of your university and the reputation tends to impact, attracting students to the institution particularly postgrad. If you are doing your PhD, you want to get to a high-quality research institution and in the absence of any other measures you will be looking at PBRF. (HoD2)

It's all about bragging rights, it's not about money so if you can claim you are first in accounting and finance, it's something you can use for public relations purposes that has some value, but if you count how many dollars you get for being first in accounting and finance, go and teach another MBA class and you will have made up the money. (HoD1)

its more to do with the prestige of the universities. (HoD3)

HoD8 felt that the PBRF funding was small.

I mean obviously you know funding comes in through PBRF so the better scores you get the more funding, but if every university is improving their scores in NZ and the pot of money just stays the same, I don't know how much influence that it has. And I do know that as a proportion of a university's funding, it's not large in comparison to the money you get for students. But there's a lot of kudos and reputation and ranking and all this kind of stuff that goes with it. So, it makes it attractive for attracting PhD students, I don't think undergraduate students. (HoD8)

Hicks (2011) pointed out that it is impossible to compare the costs and benefits of different research performance funding systems in different countries, because costs are not discussed. Hicks added that there is also no standard for reporting costs and benefits for the funding systems. Similarly, HOD6 revealed that they had very little knowledge about how the funds were distributed in their universities and managed at a central level:

We don't get funded to a department level, so I don't have a pool of funds that come out of PBRF, they were central. I haven't really seen the impact of the funding. (HoD6)

HoD6 added:

The university themselves they get the funding. They can decide where they put it or whether it does or doesn't actually come down to the individual staff members; we do get some funding coming to the department because of what the scores we were given were. (HoD6)

The next section addresses the impact of PBRF on accounting research.

6.5.3 Impact on accounting research

In terms of the impact of the PBRF on the accounting discipline, HoD6 did not feel that the PBRF's focus on publishing in top journals was beneficial to the accounting discipline:

Because we are trying to train future accountants and maintain the profession. I think often accounting research is more heavily focused on the profession so it's more industry research and profession. Something what goes into an A journal has no real impact. I would rather do research that would impact on society and the profession and the students that I am trying to train. (HoD6)

HoD3 also shared the view that:

When we're just publishing for other academics to look at, it makes no difference to practice at all. (HoD3)

HoD6 added:

Qualitative research takes time and as you will find out it takes time to collect the data and to analyse the data and to write it up. (HoD6)

HOD8 suggested that it is more important that New Zealand benefits from academic research and that the current focus on publishing in A star journals does not benefit society in New Zealand.

Well certainly, it has increased quantity and research activity and publication. I mean people are focusing more on A journals and things. But whether that's quality, it is going to affect New Zealand, that makes us internationally more reputable, but as far as the research that accounting academics do affecting the New Zealand economy or New Zealand business in any way, I doubt it, because the emphasis has gone onto spinning US data. I actually think there were more New Zealand studies prior to PBRF. (HoD8)

The findings indicated that HoDs believed that the emphasis on publishing in high-ranked journals is not useful nor does it have practical benefits to the accounting discipline. Previous literature suggests that, in the accounting discipline, industry research will add value to the accounting profession by, for example, building relevant curriculum to train future accountants (Hancock et.al., 2015).

6.5.4 Sustainability of the PBRF

In terms of whether the PBRF will remain as an effective system, HoD2 commented:

[PBRF] has been around where it has stood the changes and political parties and so, I suspect we'll continue for a very long time.

However, HoD1 had a different view:

go on the web now and you can see the H index. So, to me PBRF is in danger of dying, to be replaced by something quite different after 2018, information that can be extracted, much more easily.

Echoing Geuna and Martin's (2003) concerns regarding the sustainability of research performance funding systems, HOD8, who added that "this is tax payer's money" was apprehensive of the PBRF's ability to be sustainable in its current form:

I guess it might be sustained in some way, I don't know it'd be interesting. I mean I guess I'd like to see something in there for New Zealand research, New Zealand impact more because I think it's being impacted. I mean, just because we don't have A journals here, I mean we've got accounting and finance, but to get New Zealand data published on an "A" journal is kind of harder. (HoD8)

The PBRF ranking is viewed by stakeholders as a signal of how well the academics have contributed towards research outputs. Therefore, the PBRF has had a significant impact on the experiences of academics, specifically in terms of their choice of research publication outlets. The majority of the HoDs agreed that academics are now more focused on publishing in highly ranked journals. Some of the comments below from the HoDs capture this point:

And you know post PBRF my staff are still trying to publish in the best journals. Basically, I think what's happened though is that it's helped us to determine what are the top journals and you know people are focusing on where to publish now whereas prior to that we didn't – you know we had an idea that certain journals were A star or whatever but now we actually have certain ranking lists that we use; that staff members try now to focus and publish in those journals. (HoD4)

So, it has made some people rethink where they publish and how they do carry out their research. (HoD6)

In Australia, it was found that the ERA has increased the focus on overseas journals and the “marginalisation of non-mainstream research” (De Lange et al., 2010, p. 34). Academics have less freedom to choose their research interest (Marginson, 2000; Henkel, 2007; Northcott & Linacre 2010). The environment that is promoting publications in high-ranking US journals is better rated (Hancock et al., 2015). In this study, several HoDs spoke about the negative impacts of the focus on publishing in high-ranked journals. The findings in this study are consistent with those of previous literature. For example, HoD8 commented:

My initial research was quite helpful, but some of the latter things I have done, I am not sure I am just doing it to get the tick really and I think there are quite a lot people doing that; we can choose an area that we want research. I am not saying there's no enthusiasm, I love to learn and I love research when I have got time but we have so much work to do, it becomes a ticking exercise. (HoD8)

Consistent with previous literature globally (Northcott & Linacre 2010; Brinn et al., 2001), it was found that there is an excessive focus on research publication and less on the pursuit of new knowledge and personal research interest to contribute to society. It appears academic interest, creativity, and innovation are neglected in the drive to publish in high-ranked journals. The majority of high-ranked journal articles are based on overseas data and the HoDs are questioning the positive impact such research has for New Zealand society. The main objective of the PBRF was to create a knowledge-based society. According to the majority of the HoDs, this aim is not being achieved in the current situation. Policy makers need to investigate these issues to ensure that the long-term goals of the PBRF can be sustained.

6.6 Summary

This chapter discussed the interview findings relating to the perception of HoDs on the experiences of accounting academics. Some of the the key findings from Phase 1 of the data collection are:

- HoD's focus on monitoring academic research progress
- Academics are working longer hours
- Concerns on the lack of the development of innovative teaching
- HoDs are concerned about the disconnect between teaching and research
- Research productivity and outputs have increased
- Many areas for improvement in the PBRF design
- Focus on publishing in the top ranked journals does not benefit the accounting discipline

The HoDs' role seems to be focused on monitoring academics' progress, particularly in terms of their research productivity. The findings show that academics have increased workload and are working longer hours to complete their tasks due to the focus on research productivity. The focus on research has also caused a neglect of teaching and service tasks. Academics are very selective in choosing tasks that will benefit them in terms of promotion and reward. In fact, HoDs confirm that academics do not really have a choice; they must contribute in terms of research outputs. HoDs spoke about some support systems that help to create research space for academics, for example, timetable rearrangements and team teaching. However, in the earlier rounds of the PBRF, academics who could not cope with increased workload and pressure chose to leave.

However, there is some evidence that current academics understand the changes in their role expectations.

With regard to the teaching and research nexus, HoDs were found to be concerned about the disconnect between teaching and research and the lack of measurement of this disconnect. There were doubts about whether research informed teaching. Although some of the HoDs did not think that there was a neglect of teaching, others were very concerned about the side lining of the teaching tasks. HoDs also talked about the lack of innovative teaching.

In relation to the effectiveness of the PBRF, almost all the HoDs agreed that research productivity has increased. However, the HoDs pointed out there are many areas where improvements can be made in the design of the measurement tool, the timing of the cycles, the amount of paperwork, and the costs involved. Some HoDs felt that a far simpler tool could achieve what the PBRF has set out to do. Representing the accounting schools, several HoDs were concerned that the focus on publishing in international top-ranked journals did not benefit the accounting discipline and New Zealand society, because overseas data are used to conduct these studies.

CHAPTER 7

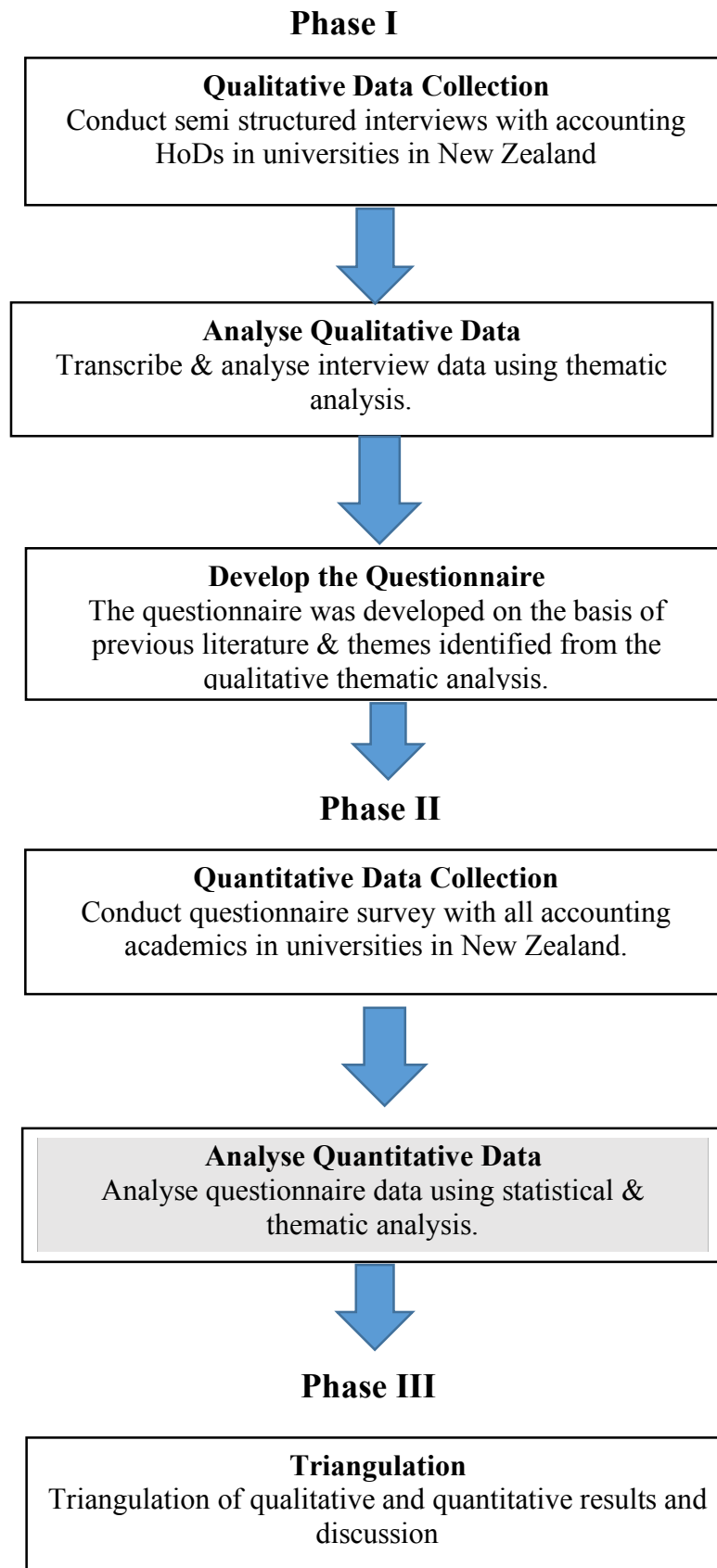
QUESTIONNAIRE DATA ANALYSIS FINDINGS

7.1 INTRODUCTION

Chapter 6 discussed the interview findings from the HoDs' perspective on the accounting experience of academics in relation to the PBRF process. This chapter provides the analysis of the findings from the questionnaire survey which was sent to all the accounting academics in New Zealand. The data was collected through an online survey. The development of the questionnaire instrument was explained in chapter 5. In order to provide a better understanding of the questionnaire findings, this chapter first provides the empirical data analysis results, followed by answers to the research questions for this study. This chapter, the second of the two chapters that present the findings of this research study, focuses on the primary objective of this study, which was to investigate the impact that research performance metrics have had on academics' work lives, in particular, those of accounting academics.

The diagram in chapter 5 (there shown as Figure 5.1), which shows the study's sequential mixed method design, is presented again here as Figure 7.1. The shaded portion in this figure indicates the focus for this current chapter.

Figure 7.1 Sequential Mixed Method Design



This chapter is structured as follows. Section 7.1 outlines the demographics of the academics. Sections 7.2 to 7.4 describe the responses from the accounting academics under the three main themes and corresponding subthemes: academic life, the teaching and research nexus, and the effectiveness of the PBRF. Finally, section 7.5 presents correlation tests conducted to establish if there is any relationship between the key themes. The breakdown of the themes and subthemes is shown in Table 7.1 below. The discussion in this chapter follows the order of the themes below and not the order of the survey questions.

Table 7.1 Key Themes and Subthemes

Key Themes	Subthemes
7.1 Demographics of Academics	<ul style="list-style-type: none"> • Not applicable
7.2 Academic Life	<ul style="list-style-type: none"> • academic understanding of the PBRF • academics' workload • academic experiences • new and emerging academics • university support system • staff recruitment and staff turnover
7.3 Teaching and Research Nexus	<ul style="list-style-type: none"> • academic role • research focus • academic preference • academic flexibility • research-informed teaching • impact on teaching • role of research
7.4 Effectiveness of the PBRF	<ul style="list-style-type: none"> • impact on accounting research • sustainability of the PBRF • other impacts on academic experiences

Many of the survey questions were open-ended, which allowed the academics to provide further responses to the questions. All the additional views provided by the academics in the open-ended questions were reviewed in detail and grouped within the main themes. A code was used to represent each academic's view, for example, A1 for academic 1. The codes also ensured the maintenance of the anonymity of the academics.

7.2 DEMOGRAPHICS OF ACADEMICS

The demographic data used in this analysis section was obtained from the responses of academics to Questions 1–8 of the questionnaire instrument. The full questionnaire is

shown in the Appendix 1. Questions 1–8 gathered information on their gender, age group, highest academic qualification, professional qualifications, role in the university, and the length of time they had worked in the university. A total of 34 academics participated in the survey, from a total of 167 potential academics. The final response rate was 20% (that is, after follow-up emails to encourage more participation). Previous literature has shown that it is quite common to have low response rates on surveys, even as low as 16% (Martin-Sardesai et al., 2017; Dillman et al., 2009; Lowe & Locke 2005). The 20% response rate was deemed to be acceptable for this study. The survey respondents comprised 23 male academics (67.65%) and 11 female academics (32.35%); the majority were in the 46–55 age group (39.39%).

The majority of the academics that responded to the survey were from three universities: U1 (20.59%), U2 (20.59%), and U7 (17.65%). Figure 7.2 below shows the breakdown for the survey responses from all eight universities with the number of participants indicated in the bars.

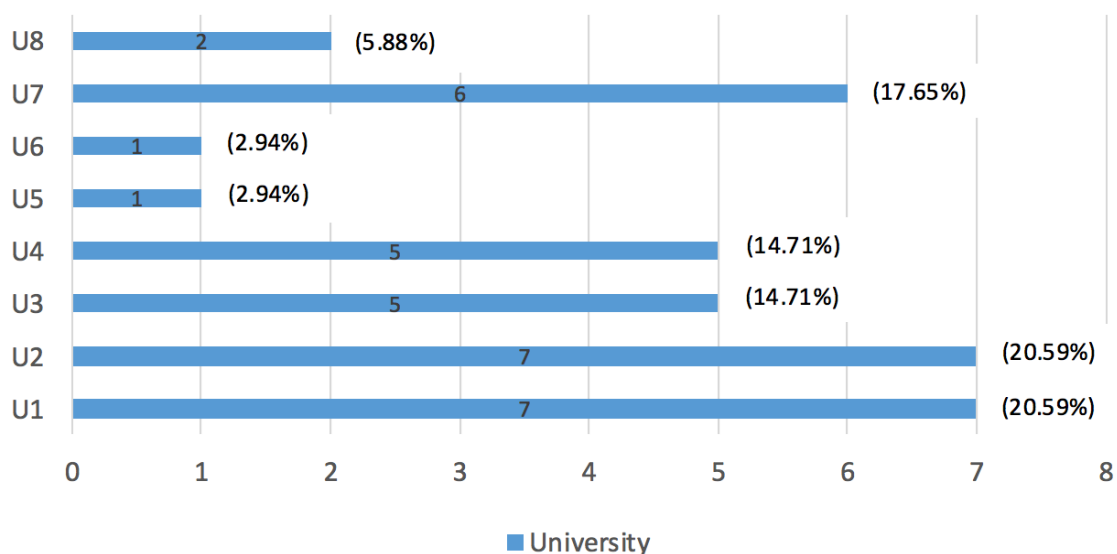


Figure 7.2 University Responses

In terms of the positions that the academics held, 12 academics (35.29%) were professors; 5 (14.71%) were associate professors; 10 (29.41%) were senior lecturers, and the other 5 (14.71%) were lecturers. None of the academics held a tutor or senior tutor position. Figure 7.3 below shows the breakdown of the position for all the academics that responded in this survey.

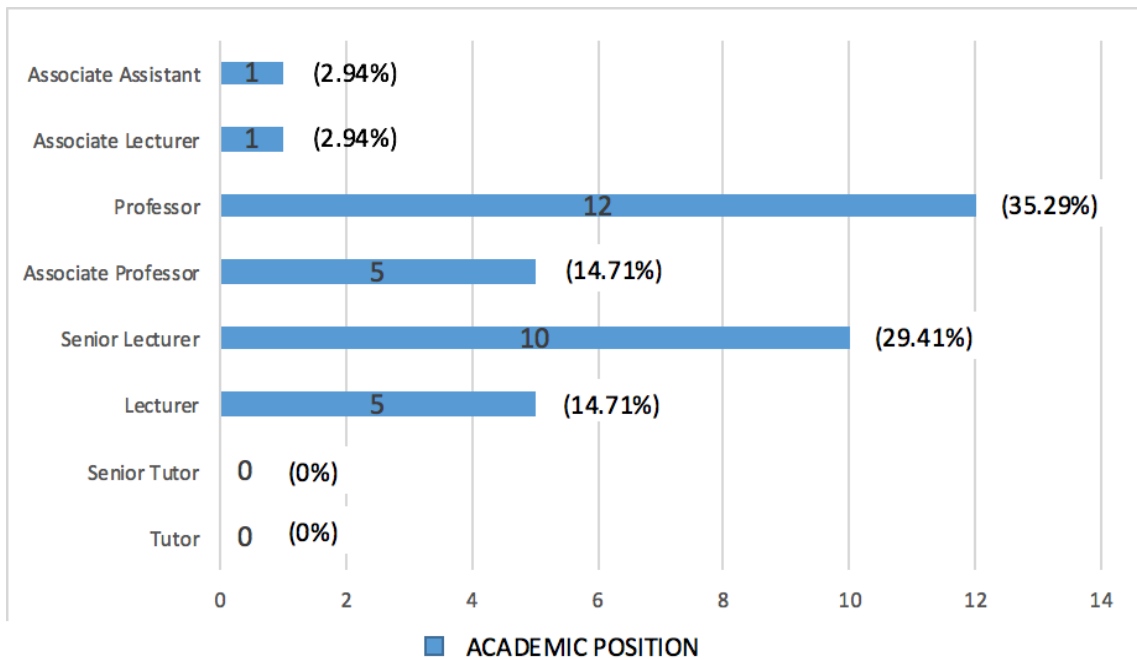


Figure 7.3 Academic Position

In relation to their qualifications, almost all the academics, i.e., 32 (94%) had completed their PhD studies. One respondent (2.94%) had completed an undergraduate honours degree and one respondent (2.94%) had completed a master’s degree. This finding reflected the trend in universities where PhD completion is a crucial criterion to gain academic employment in universities. Figure 7.4 below shows the qualifications of all the academics.

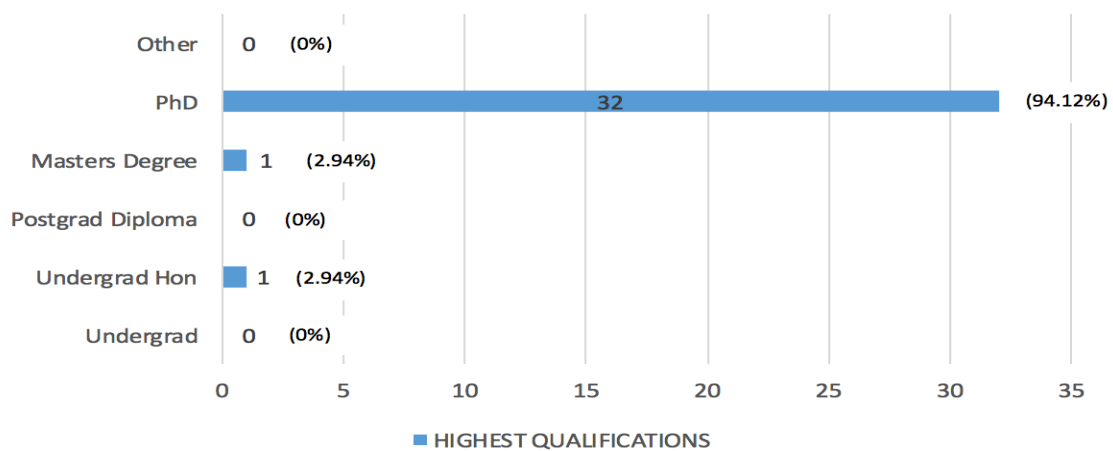


Figure 7.4 Highest Qualifications

Figure 7.5 below shows the academics' professional qualifications; 19 (50%) were members of the Chartered Accountants Australia and New Zealand (CAANZ), 13 (34.21%) were members of the CPA Australia (Certified Public Accountants), 2 (5.26%) held the Association of Chartered Certified Accountants (ACCA) qualification, one (2.63%) was a member of the Chartered Institute of Management Accountants (CIMA), and one was a member of the Chartered Institute of Public Finance & Accountancy (CIPFA). Two other academics selected the 'Others' option but did not specify the professional qualification they held.

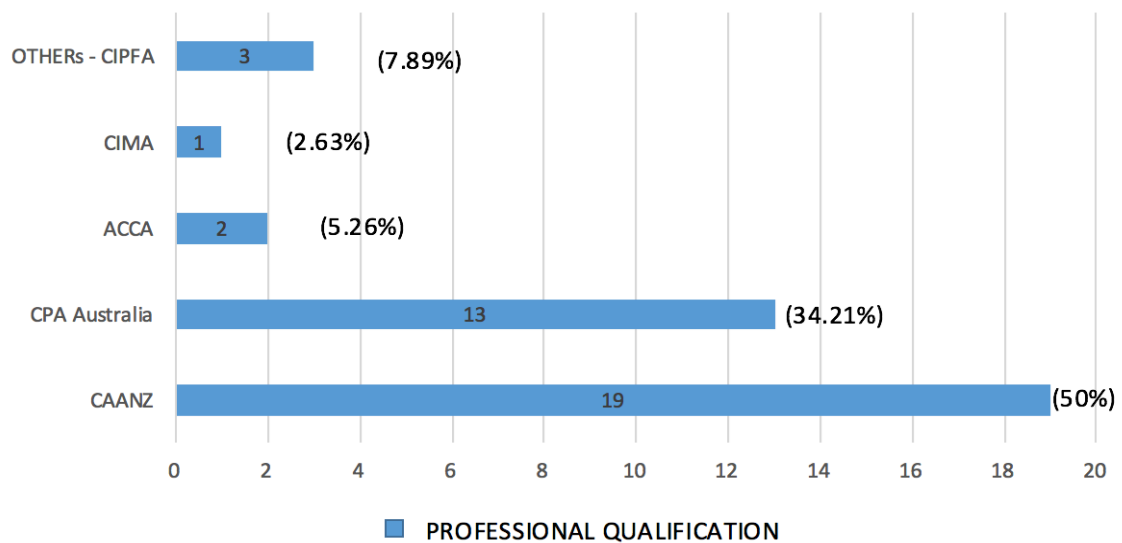


Figure 7.5 Professional Qualification

Figure 7.6 below refers to the academics' years of experience; 18 academics (52.94%) had worked for more than 20 years; 6 academics (17.65%) had worked for between 10-15 years and 6 academics (17.65%) had worked for 5-10 years. The majority of the academics have worked for more than 20 years. The number of years of experience that academics have in a university environment suggests that the majority of academics in this study should be familiar with the changes in PBRF over the years

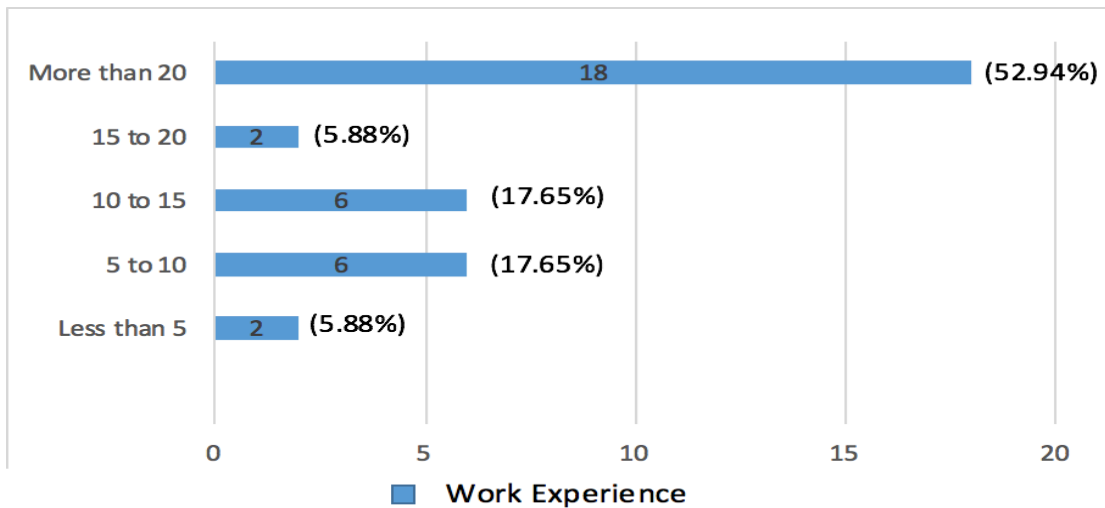


Figure 7.6 Work Experience

7.3 Academic Life

This section presents the findings for Questions 9–12, 23, 25, and 26. Thirty of the 34 academics answered these questions. The subthemes within the main theme captured in these are: academic understanding of the PBRF, academic workload, academic experiences, new and emerging academics, university support system, and staff turnover and staff recruitment.

7.3.1 Academic understanding of the PBRF.

In Question 9, academics were asked to provide their views on their understanding of the PBRF. The following options were provided: it is an evaluation tool; it promotes research productivity; it promotes research quality; it is an incentive mechanism; it is used as a promotion metric; it is being used to create a research culture, and any others. The academics were allowed to select more than one option.

As shown in Figure 7.7 below, the academics selected the evaluation tool response 21 times (25%), which made it the most common description for the PBRF. Although the main objective of the PBRF is to promote research productivity, the majority of academics perceived the PBRF more as an evaluation tool. The second most frequently selected description, selected 15 times (18%), was that the PBRF promotes research productivity and the third statement, selected 12 times (14%), was that the PBRF promotes research quality.

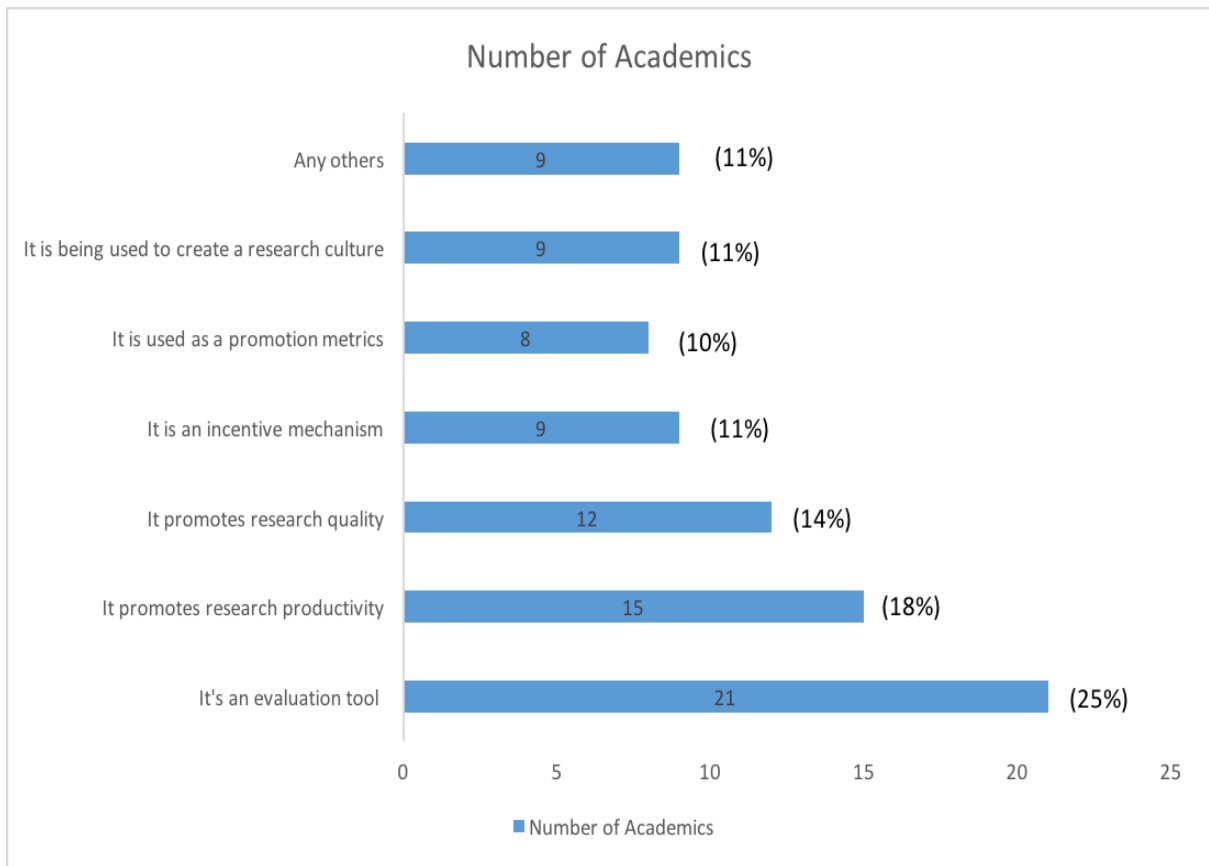


Figure 7.7 Academic Understanding of the PBRF

Five academics provided further statements to describe their understanding of the PBRF. All the statements showed that academics viewed the PBRF as a source of funding to their universities:

It is a mechanism for allocating funding related to research performance. (A25)

It is a funding allocation tool. (A28)

It is a means of determining funding allocations. (A5)

It's a way for the government to decide how to split funding between tertiary institutions. (A33)

It is used to fund university performance. (A18)

Similarly, HoD4 was also of the opinion (see chapter 6) that the PBRF is “*really an incentive mechanism and the better the PBRF score, the more funding the university will get*”. A12 and A14 raised some serious concerns in relation to the negative way managers and the human resource (HR) in universities are using the PBRF tool as a performance monitoring instrument. Their comments are shown below:

It is used to delegate blame to academics by HoDs. (A12)

It is also an instrument for HR to intimidate and coerce academics. (A14)

This suggest formal coercive pressures from university central. The above statements from A12 and A14 are consistent with findings from previous studies. For instance, Ashcroft (2006) reported that the increase in the use of control measures in universities in New Zealand has led to a sense of mistrust between managers and academics. Similarly, Boston et al., (2005) reported that the PBRF had implications in terms of human resource management and behavioural changes among academics in New Zealand.

Two academics revealed that they were unaware of the PBRF. A32, who held a senior lecturer position, was aged between 36-45 years old and had worked between 5-10 years. A30, who was under 35 years of age, held a teaching assistant position and had worked for fewer than 5 years. Elton (2001) found that academics who are hired under teaching contracts may not be research active. The interview with HoD4 confirmed that their department did have staff who are hired purely for teaching. In line with this comment, this study found that some academics involved only in teaching were unaware of the PBRF expectations in the university.

I do not know. I am new in this system. (A32)

I do not know. What does PBRF stand for here? (A30)

7.3.2 Academics' workload.

The purpose of Questions 10–12 was to find out if the PBRF had any impact on the academic workload ratio before and after its implementation. The academics were asked

what their workload ratio in terms of the time they spent for each task was for the respective periods that their academic work experience covered. The current period represents the year 2018, which was the year the survey was conducted. Further, academics who had worked for between 15-20 years and for more than 20 years were given an option to provide their workload ratios for the years 2000–2003 and 1998–2003 respectively. Table 7.2 below shows the summary of the workload ratio for the three periods that were investigated in this study. The period 1998–2003 covered the period prior to the introduction of the PBRF. The period 2000–2003 was the period leading up to the first PBRF round and the current situation (as at 2018) covers the second and third PBRF rounds.

Table 7.2 Workload Ratio

Period	Current (2018) 2nd & 3rd PBRF round	2000-2003 1st PBRF round	1998-2003 Period Prior to PBRF
Teaching	31.63	20	33.24
Research	42	70	38.24
Administration/Service	19.42	0	15.59
Other Tasks	2.89	0	0

Current period (2018)

Thirty-four academics indicated their workload ratios for the period 2018. The results for the current period show a mean ratio of 31.63% for teaching, 42% for research, 19.42% for administration/service, and 2.89% for other tasks. Previous studies have found that the standard workload ratio is 40:40:20 (Bright, 2012; Tozer, 2015). In comparison to the standard ratio, this study found that there is a decrease in time allocated to and spent on teaching and a slight increase in the research allocation. Some academics provided examples of the other tasks that they undertook such as journal editorial work, holding a line manager position, and spending time in student consultation. A12 added that academics use their time to “*criticise society and universities*”. This statement seems to suggest that there is some feeling of unhappiness among academics with their work or work environment.

Period 2000–2003

Two academics indicated their workload for the period between 2000 and 2003. The results showed a mean 20% for teaching, 70% for research, 10% for administration/service, and 0% for other tasks. Two academics, A2 and A24, indicated that they had worked for between 15 and 20 years. The workload ratio for A2, a senior lecturer, remained the same for the current period and for the 2000–2003 period at 40:40:20. However, there was quite a significant change in the workload ratio for A24, a professor. In 2018, A24's workload was 20:70:10, but earlier in the years 2000 to 2003, A24 had held a 100% research role and did not carry out any teaching or administrative/service roles. It appears there was an attempt to balance the professor's role to include some teaching and other service tasks in the 2018 measurement. Broadbent and Howard (1998) suggested that researchers with a lower rank are usually allocated higher teaching loads. This study confirms that finding in that this professor has a higher research allocation and lower teaching allocation than a senior lecturer.

Period 1998–2003

Seventeen academics indicated that they had worked for more than 20 years. Their mean scores were 33.24% for teaching, 38.24% for research, 15.59% for administration/service, and 1.18% for other tasks. Ten professors responded, making up the majority of the academics who responded to this question. The other respondents included three associate professors, three senior lecturers, and one teaching assistant.

Generally, the mean scores for all three periods discussed above show a higher research allocation. HoD2 stated: "*we do follow that 40:40:20 ratio; as we get closer to PBRF rounds, the focus on research becomes higher than the other components*". This statement explains the increase in research allocation for the period 1998–2003. Previous studies have raised concerns about the unintended consequences that the PBRF may have on teaching such as trade-offs with other functions (Harland et al., 2010; Brinn et al., 2001; Ashcroft, 2006). This study shows that in 2018 the mean score for teaching allocation was 1.61% lower; research allocations were 3.76% higher; the administrative and service allocations were 3.83% lower, and the allocation for other tasks was lower by 1.71%. It appears that more time is being spent on research activities compared to the other academic tasks.

7.3.3 Academic experiences.

To obtain an overall understanding of academics' perceptions of the PBRF exercises, academics were asked to indicate the extent of their level of agreement with six statements posed in Question 23 on the impact of the PBRF on their experiences. Thirty from the 34 academics provided responses to this question. Table 7.3 below shows the mean scores of the academic experiences of academics.

Table 7.3 Academic Experiences

ACADEMIC EXPERIENCES	Strongly agree (6)	Agree (5)	Somewhat agree (4)	Neither agree nor disagree (3)	Somewhat disagree (2)	Disagree (1)	Total	Mean score
Increased time pressure	8 (26.67%)	11 (36.67%)	5 (16.67%)	0 (0%)	1 (3.33%)	5 (16.67%)	30	4.3
More motivated to research	2 (6.67%)	9 (30%)	2 (6.67%)	8 (26.67%)	3 (10%)	6 (20%)	30	3.37
Good instructions on preparing the evidence portfolio	3 (10%)	7 (23.33%)	8 (26.67%)	6 (20%)	3 (10%)	3 (10%)	30	3.73
Good instructions on identifying high-ranked journal outlets	1 (3.33%)	8 (26.67%)	8 (26.67%)	4 (13.33%)	5 (16.67%)	4 (13.33%)	30	3.47
Increased job satisfaction	3 (10%)	0 (0%)	5 (16.67%)	8 (26.67%)	6 (20%)	8 (26.67%)	30	2.73
I look forward to receiving my PBRF score.	3 (10%)	4 (13.33%)	5 (16.67%)	9 (30%)	3 (10%)	6 (20%)	30	3.23
The ranking of my research performance is very stressful.	4 (13.33%)	6 (20%)	7 (23.33%)	5 (16.67%)	1 (3.33%)	7 (23.33%)	30	3.53
The paperwork involved in the submission of the evidence portfolio consumes too much time.	14 (46.67%)	9 (30%)	2 (6.67%)	1 (3.33%)	1 (3.33%)	3 (10%)	30	4.8

Increased time pressures

The mean score here is 4.3, showing that, on average, academics neither agree nor disagree that there are increased time pressures. However, the results showed that the majority of the academics, 19 (63%), agree that they experienced increased time pressures. Therefore, the finding in this study is consistent with those in previous studies in New Zealand that suggest the PBRF has affected how academics manage their time

(Boston et al., 2005) and increased pressures on academic time management (Hancock et al., 2012).

More motivated to research

The mean score for this question is 3.37, which shows that academics neither agree nor disagree with the statement that the PBRF has increased their motivation to research. At interview, HoD6 commented that the “*PBRF has created a level of motivation*” for academics to be research active. It is also important to note that, significantly, nine academics (30%) were not motivated to research. This is an important finding, because a lot of effort and costs are being put into carrying out PBRF exercises in universities. If the outcome is not motivating academics to complete research, then there needs to be further investigation into the reasons for this situation. This finding also aligns with HoD2’s suggestion that most academics are not necessarily motivated to do more research: “*No, I am not sure that they [academics] are necessarily motivated*”.

Good instructions on preparing the evidence portfolio

The mean score for this section is 3.73. This figure shows that academics somewhat agree that they receive good instructions on preparing the evidence portfolio. Ten (33.33%) academics agreed that they received good instructions on preparing the evidence portfolio. This finding is consistent with the HoDs’ comments during the interview stage. Almost all the HoDs revealed that many meetings and mock reviews were carried out in universities to ensure that academics were all progressing well with their EP submissions.

Good instructions on identifying high-ranked journal outlets

The mean score for this section is 3.47. Academics neither agree nor disagree that they received good instructions on identifying high-ranked journal outlets. Nine academics (30%) agreed that they received good instructions. As noted in chapter 6, HoDs also confirmed that there is an increasing emphasis on and push in the universities for academics to publish in top-ranked journals.

Increased job satisfaction

Globally, previous literature shows that academics have been negatively affected by job satisfaction to the point where they are thinking of leaving academia (Martin-Sardesai,

2017; Kinman & Jones, 2003). In this study, the mean score for this statement is 2.73, showing that academics neither agreed or disagreed that there was increased job satisfaction in academia. However, there were a significant number of academics (14: 46.67%) who disagreed that there was increased job satisfaction.

I look forward to receiving my PBRF score.

The mean score for this statement is 3.23. While the mean score shows that academics neither agree nor disagree that they look forward to receiving their PBRF score, there were nine (30%) academics who disagreed that they looked forward to receiving their PBRF scores. Middleton's (2005) study suggests that staff find receiving their PBRF score stressful. In the current study, only seven academics (23.33%) were found to look forward to receiving their PBRF scores. Those academics who were keen to receive their score may represent a population that has already been identified in the literature, i.e., those who have successfully transitioned to the new environment with strong commitment to teaching and research (Harman, 2006). These academics represent characteristics of a new entrepreneur academic who is passionate to research and connect with society (Shore & McLauchlan, 2012).

The ranking of my research performance is very stressful.

The mean score for this statement is 3.53, showing that academics somewhat agree that the exercise of ranking their research performance was very stressful. It is also important to note that there were 10 academics (33.33%) who agreed that the exercise of ranking their research performance was very stressful. Many other studies in different countries that have found academics to be stressed with their increasing workload and the expectation of performance-based research funding systems (Harley, 2002; Ashcroft, 2006; Martin-Sardesai, 2017; Curtis & Matthewman, 2005; Sikes, 2006)

The paperwork involved in the submission of the evidence portfolios profile consumes too much time.

It appears that there was a strong sentiment that the academics found submitting the paperwork involved with their EP profiles was time consuming. The mean score of 4.8 (41% strongly agree and 30% agree) shows that academics strongly agree with this statement. This finding is consistent with the HoDs' comments during the interviews.

Many HoDs also shared their view that the administrative burden associated with carrying out the PBRF exercises is a downside of the system.

7.3.4 New and emerging researchers.

As discussed in chapter 2, the new and emerging researcher status is specifically for staff members who have started their research career in the respective Quality Evaluation assessment periods that cover the 6-year cycles (TEC, 2016). Therefore, this study classified any academic who selected the fewer than 5 years and the 5 to 10 years of experience options for length of work experience in academia as new and emerging researchers. Five academics (A7, A11, A23, A30, A32) fell into this category; three were male and two female. Of the two academics who had fewer than 5 years' work experience in academia, one had previously worked as an auditor. Three other academics had worked in academia for between 5 and 10 years. Of these, two were senior lecturers, two were lecturers, and one was a teaching assistant. The key responses of the new and emerging academics to all the questions in the survey are discussed in this section. The experiences of the five academics are first discussed individually before summaries are provided for their experiences in general.

A7 is a lecturer with 5 to 10 years' experience. A7 had a 25:50:12.5:12.5 (teaching: research: administrative/service tasks: other tasks) workload ratio. A7, who had a higher ratio for research than for other tasks, also had a higher preference for research. A7 indicated that support was provided to academics to increase research productivity. A mentor was not formally assigned, but A7 had access to senior researchers at work who were really friendly. A7 also confirmed that a reduced teaching load was given and this is also evident in A7's lower teaching allocation of 25. A7 indicated that the PBRF has had an impact through increased time pressures and strongly agreed that good instructions were received in preparing the EP submission. A7 had a lower teaching load and indicated that a high quality in both teaching and research was maintained. However, A7 somewhat disagreed that the quality of teaching has improved and somewhat agreed that there is less time for developing innovative teaching. A7 also further explained that "*the assistance I have here to do research and teach is immense*".

A11 held a lecturer position, had less than 5 years' work experience, and had a workload ratio of 60:15:25. A11 felt that all academics should focus on research unless specifically hired on a teaching only contract. A11 also provided further explanation, saying "*it is a*

university. not a polytech or school!". Although agreeing that the PBRF should be maintained, A11 further explained that it *"would be great to value teaching as well. So, either add teaching as a component to this one or go for a new funding system based on teaching"*. A11's main preference is to research, but added that academics do not have much flexibility in choosing their tasks. A11 provided further explanation:

not that much[flexibility], I'm from a small university but the same number of courses as other universities. So, have to teach a lot and cover a lot of administrative work which does not leave a good amount of time for research, unfortunately!

A11 indicated that there was no other form of support provided except marking support which was always available and not related to the PBRF. A11 stated that the overall workload had increased a lot and that they felt that the ranking of research performance was very stressful. Although A11 felt that there is no impact on their teaching, A11 did not agree that the quality of teaching had improved. A11 also indicated that the roles of teaching and research should be equal and complement each other; however, this is not happening.

A23 held a senior lecturer position, had 5-10 years' work experience, and had equal preference for all the tasks. A23's workload ratio of 45:40:15 is close to the standard, but with a slightly higher teaching allocation. A23 thinks that all academics should focus on research, but added that the research should be more closely tied to teaching. However, A23 did not think that the PBRF should be sustained. A23 also provided further explanation for that response: *"it [PBRF] is unwieldy, subjective, time-consuming and has been subject to considerable gaming"*. A23 indicated that no support was provided except marking support and felt that workload has increased a lot. In relation to teaching, A23 somewhat agrees that there is no impact on teaching, but agrees that there is less time to develop teaching. A23 also added that the impact of the PBRF on accounting research is *"somewhat limited due to the limited number of highly ranked outlets"*.

A30 is below 35 years of age and holds a teaching assistant position with a high research allocation and preference. A30's workload ratio was 20:60:20. While believing that all academics should focus on research, A30 did not think that the PBRF should be maintained and indicated that support was not provided from the line managers to boost research productivity. However, A30 received a reduced teaching load and had a teaching timetable arranged to create research space. Nonetheless, it appears that these support

measure did not help with the workload, because A30 also suggested that there is a significant increase in the overall workload and time pressure and somewhat disagreed that there was increased job satisfaction. A30 also indicated that the PBRF has impacted teaching.

A32 is a senior lecturer aged between 36-45 with a workload ratio of 40:40:20. A32 has a high preference for research, but does not agree that all academics should focus on research. A32 indicated that a mentor had been assigned, but A32 did not receive any other form of support. Although A32 indicated that the PBRF did not have an impact on the academic role and experience, A32 did feel that the PBRF system had a significant impact on teaching.

As noted in chapter 6, according to HoD2, *“It will be difficult to appoint these people [new and emerging researcher] because the rank of the university could suffer as a result”*. As there are only a low number of academics in this study that fall under the new and emerging category, it is probable that there is a fall in the recruitment of new and emerging researchers in universities, because they may not have a high, potential PBRF score. In summary, two academics who held a lecturer and senior lecturer position had a higher teaching allocation, which was not surprising. However, one teaching assistant had a 60% allocation for research and another lecturer also had a higher research allocation. Four of the academics agreed that academics should focus on scholarly research; one added that the exception would be if the person were hired specifically for teaching. Three academics did not think that the PBRF should be maintained, while another two academics agreed that the PBRF should be maintained. Although two academics agreed that they had some support in terms of timetable rearrangements and reduced teaching load, four of the academics (80%) indicated that they did not receive any support from their managers to boost their research productivity.

Further, as HoD 8 suggested (see chapter 6), the experience for new and emerging researchers can be *“scary”* and *“intimidating”* in terms of the need for them to quickly boost their research outputs. New and emerging academics need the support of managers. As evidenced by this study, academics do not feel supported. This is an important finding, because the goal of the government is to build a sustainable workforce in higher education institutions (TEC, 2016). Further, although a majority of the academics felt that the PBRF had little impact on their teaching, a majority also indicated that the quality of their

teaching had not improved, which means that the PBRF has impacted teaching. Academics believe that they have less time to develop teaching. Similar to previous literature (Bui & Porter, 2010), this study found that efforts toward excellent teaching is hindered by the PBRF.

7.3.5 University support system.

In Question 17, academics were provided with a Yes or No option regarding whether or not they had received increased support to increase their research outputs since the establishment of the PBRF. In Questions 18 to 21, academics were given options that indicated the type of support they may have received from the HoDs. The options include: mentors, reduced teaching load, timetable rearrangements, and marking support. Academics were also given an option to expand on their responses. The additional responses were very insightful as they helped the researcher to understand the Yes/No responses. These support options were identified using both previous literature (Billot, 2010) and some of the options that HoDs had mentioned during the interviews.

As shown in Figure 7.8 below, the majority of the academics, 16 (51.16%), did not agree that they received any support from their line managers.

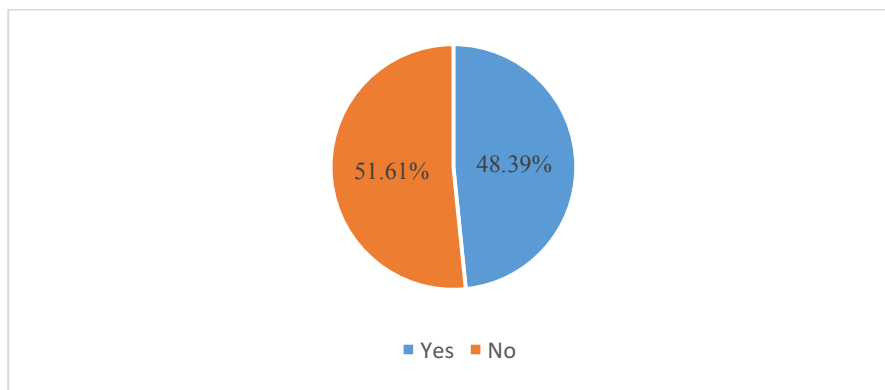


Figure 7.8 HoD Support

Rather, the “No” academics expressed some negative concerns. For example, one academic provided a finding that was consistent with previous literature (Curtis, 2007) i.e., that the HoDs themselves were not provided with guidelines on how to support academics to meet the PBRF’s aims:

No, it is the blind leading the blind (A14)

A3 and A10 indicated a sense of disappointment that no support was provided for them:

None was given to me. (A31)

... not in the slightest of attempts. (A10)

Previous studies (Hancock et al., 2012; Bui & Porter, 2010) stress that academics struggle to carry out both teaching and research tasks successfully. This study found that additional support was not provided to academics. Although the PBRF provided an impetus for academics to be more research active, many academics in this study suggest that support has not been provided for them. For example, A12 shared that HoDs are focused merely on measuring and evaluating outputs instead of providing the support they need:

What we've "received" is an increased amount of "line management" from increased lines of HoDs, who at the top have doubled their pay over a period when academic pay costs have barely moved in real or proportionate terms. (A12)

There seems to be evidence of mistrust between line managers and academics, as warned by many previous studies (e.g., Archer, 2008; Ashcroft, 2008). Similarly, the findings in this study show that the PBRF is being used as an instrument to monitor academic performance. It appears that academics are not responding well to these kinds of surveillance systems.

Fifteen academics (48.39%) said “Yes” to receiving support. HoD3 also affirmed that their role was “*to ensure that everybody knows that they have to complete their portfolio*”. Several academics in this study provided further statements to explain the types of support they received, which were mainly in the form of funding:

Only to a limited extent in so far as there is now some additional contestable PBRF funding available to support research. (A6)

Extra research funding. (A25)

Have been provided funding to complete certain projects. (A27)

Targeted funding, plus support in reviewing and refining PBRF portfolios. (A5)

Research funds are available, both in proportion to publications and competitively. (A33)

A28 talked about what seems like a mentoring role. It appears A28 provides support to other academics to improve their research productivity:

Quality outputs are now much more valued. As a senior academic, it is also my job to boost research quality (and also productivity) in others, not just myself. (A28)

The above discussion relates to the Yes or No responses on whether academics received support to boost their research productivity. The next section deals with the types of support that academics may have received in recent years to improve their research profile.

Mentors

As Figure 7.9 below illustrates, Question 18 provided academics with Yes and No options relating to whether they received any support by way of mentorship. Twenty-five (78.13%) academics said that mentors were not assigned to them.

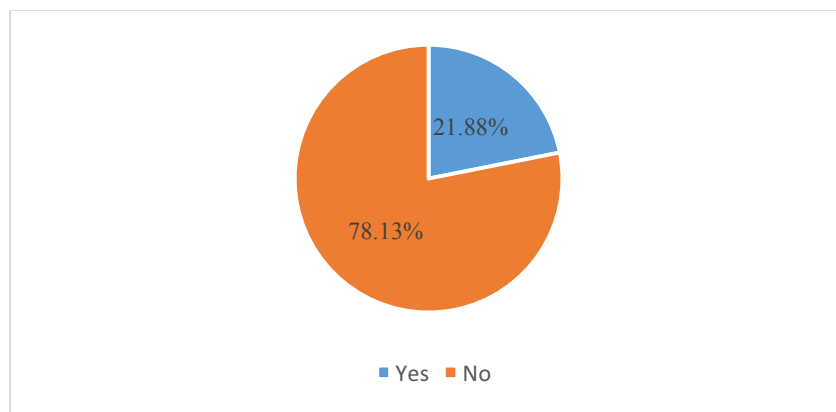


Figure 7.9 Mentor Support

This finding is inconsistent with comments made by a majority of the HoDs, who affirmed that mentorship was provided to academics who needed support. For example, HoD1 said: *“They (academics) have to work through with colleagues and advisors to complete the [PBRF] process”*. Further, A12 seemed very disappointed with HoDs who

appear to be preoccupied with their own agendas. The following statement was provided to explain that response:

The potential mentors are all too busy trying to score PBBF brownie points. (A12)

A10 also confirmed that there was no mentor assigned, but felt that, as an academic, it is important to be proactive:

... no mentor assigned. That's not bad because, if you want to do research, be proactive and find yourself a mentor. (A10)

A10's comment is consistent with responses from HoD1 and HoD4, who both believed that academics were self-motivated and usually good at what they do.

Several other academics who were university professors stated that they were the ones providing support to other academics and two academics felt that the support was not required:

I mentor other people. (A25)

I am a senior research-active academic. (A28)

As an experienced professor I do not feel I require one. (A5)

Seven (21.88%) of the academics acknowledged that they received mentor support. Their comments included:

[I] have been able to get overseas visitors to improve my research profile. (A27)

An advisor has been assigned to each major subject area. (A33)

Not formally assigned, but I have access to senior researchers at work who are really friendly. (A7)

However, a viewpoint that seems to be repeated in the findings of this study is that HoDs who are meant to be providing mentorship are actually really monitoring academic performance. There appear to be two layers of coercive pressures at play in universities. First, the HoDs are under pressure to comply with the PBRF submission rules. Almost all the HoDs in universities in New Zealand explained that there are many systems to monitor academic progress. For example, HoD3 said that "*the university has this ongoing, tracking on how we are going with the PBRF*". Secondly, the HoDs are putting academics under pressure by closely monitoring academic research progress. The ongoing process

can be viewed as a continuous performance management tool rather than as a form of support. For example, A14 also commented that:

The "mentor" is more an overseer for HR than real mentoring. (A14)

Similarly, in the UK, Archer (2008) found that academics felt that they were being managed and tagged.

Teaching load

Question 19 sought to find out if academics had their teaching load reduced to create more time for them to increase research outputs. As indicated in Figure 7.10 below, the majority (83.87%) of the academics in this study confirmed that there was no reduction in their teaching loads. For example, A27 said that the teaching load was the same as it had been in previous years.

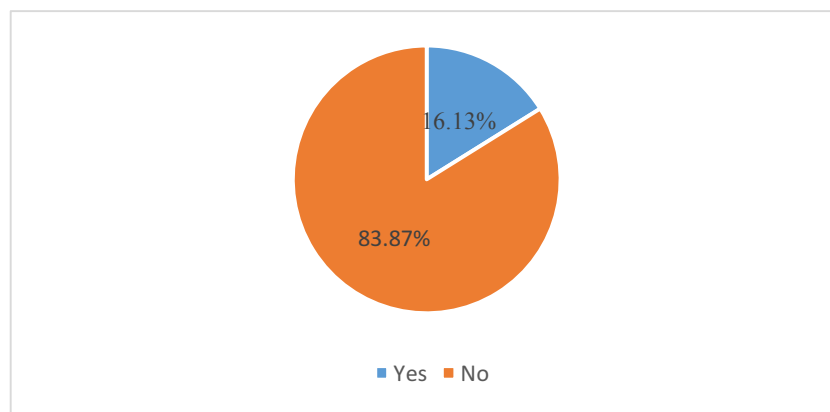


Figure 7.10 Teaching Load

Other criticisms provided by academics include comments such as:

Only on paper, by fiddling teaching burdens and so understating how much paid time, as opposed to Sundays, etc. is spent teaching, marking, and similar. (A12)

Why should profs. get lower loads? (A13)

Only five (16.13%) academics agreed that they were given a reduced teaching load to help increase their research productivity.

It comes with the territory that senior academics spend much more time mentoring others and providing research leadership, so their teaching load is usually somewhat lower. Although, PhD supervisions are higher, so it balances out.
(A28)

A5 and A24's comments below confirm that getting promoted helps to guarantee that there will be a reduction in the teaching load:

*... when I was in the role of (Acting) PVC, plus when on sabbatical leave (A5)
Promotion to professorship came with some reduced teaching loads. (A24)*

It appears then that professors have an advantage to be research productive, while research inactive staff may continue to struggle to increase their research productivity.

Timetable arrangements

Figure 7.11 illustrates the responses to Question 20. There academics were asked if their timetables were rearranged to block off time for research. The majority of the academics, 27 (84.38%), said no timetable arrangements to support research productivity were made, while only 5 (15.63%) answered yes to this question.

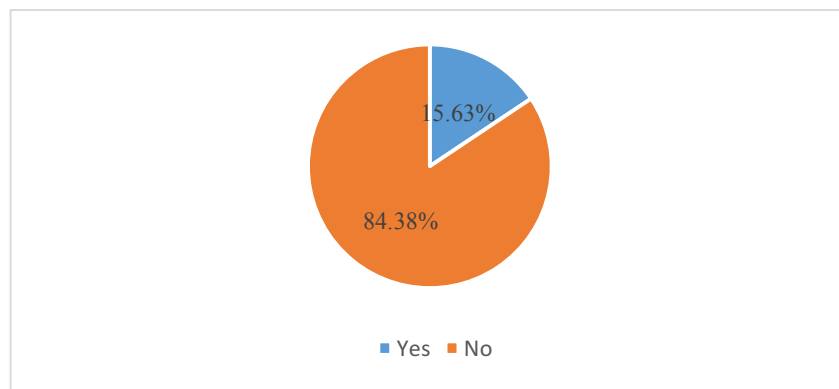


Figure 7.11 *Timetable Arrangements*

There is a feeling of concern and distrust towards management amongst academics from the accounting departments who participated in this study. Similar findings were also identified in previous literature (Archer, 2008; Ashcroft, 2008). A10 and A14 suggest that the thought of a reduced teaching load is risible. This finding is inconsistent with HoDs' responses, as the HoDs claimed that timetables have been rearranged to support academics. For example, HoD7 stated: *"we have reduced half of their [academic]*

teaching role and tidied up the operational aspect and one of the intentions was to create time for research”. A14 adds that, in fact, their teaching load is higher. A17 thought a lessening of the teaching load may only have been coincidental.

Laughable.... we have to teach more. (A14)

You must be joking? (A10)

It has happened by accident. There has been no deliberate re-arrangement (A17)

According to A5, student welfare is prioritised in arranging teaching timetables:

Teaching times are all centrally determined to benefit students and not staff. (A5)

A33 suggests that it is usual for one semester to be allocated for research in their university:

... but we teach in blocks anyway, so it ends up that one semester is less teaching than the other. (A33)

It is all same as previous years. No changes. (A27)

A12 suggests that only some academics get special teaching timetable arrangements:

This is done only for the select few ghost members of the academic staff who are on the payroll but no one ever sees, especially the students. (A12)

The implication seems to be that some academics are employed but not present in the university in terms of contributing to teaching and to other areas in the university such as providing support to student learning. This practice can have serious negative consequences on student learning and the university environment in the long run.

Marking support

When asked in Question 21 if they received marking support, 18 (56.25%) of the academics said yes, as shown in Figure 7.12 below.

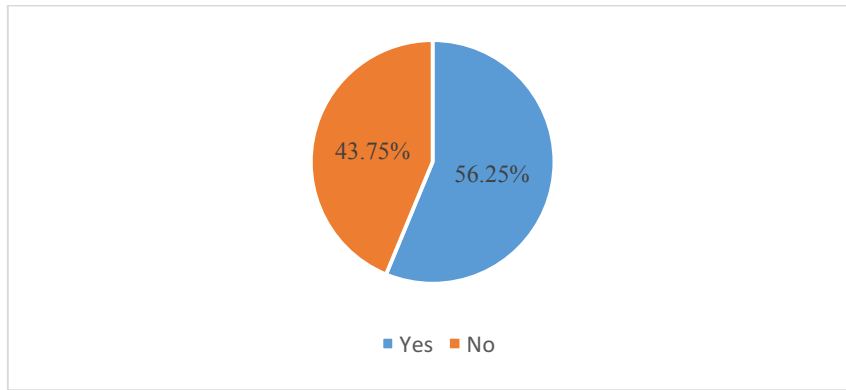


Figure 7.12 *Marking Support*

Generally, it appears academics get sessional support. The following statements confirm this point:

I get sessional assistants to help me with marking. (A27)

... lower level courses as part of the course funding and we can pay people from our staff funding if we want to. (A33)

... from my PhD students. (A24)

A11 shared that in their university academics always received marking support. The support was not linked to the PBRF:

... but it is not as the result of PBRF, been always like this. (A11)

The other 14 (43.75% of academics), said that they did not receive marking support. They added that marking is one of an academic’s responsibilities and, therefore, they did not need marking support:

the department has a budget for marking; 200 student classes should have [a] PhD involved. Any class size smaller, you mark you're either lazy or ignorant of responsibility towards your teaching job – hence no, I don't use marking support for 180 student classes. (A10)

I have about 40 students so I really do not need to get helpers. (A7)

However, A12 spoke about how the requirements of the PBRF have affected the way assessments are being set.

We are discouraged from setting meaningful assignments and other critical assessments so as not to have to spend time marking them and providing feedback. Another reason for this is that we don't want to have to fail too many students, especially full-fee students, because it puts a dent in the revenue. (A12)

Prior studies show that academics have insufficient time to complete both their teaching and research tasks; therefore, there may be a trade-off in some activities (Teichler & Arimoto, 2014; Jensen, 1988). For that reason, this comment is useful, because it provides a further finding on the types of areas where there has been a trade-off. It appears that the focus when setting assessments is on ensuring that minimum time is spent on marking so that academics have time to focus on their research outputs.

7.3.6 Staff turnover and staff recruitment.

Many previous studies in the UK have shown that research performance exercises have impacted hiring and retention practices in universities (Butler, 2007; Sikes, 2006; Brinn, et al., 2001; Broadbent, 2010). Questions 25 and 26 were designed to ascertain the extent to which the academics thought that the PBRF had had an influence on staff turnover and staff recruitment. Academics were given a range of options to indicate the extent of the impact of the PBRF on staff turnover. Table 7.4 shows the number of academics who selected the different options.

Table 7.4 Impact on Staff Turnover

Staff Turnover	A great deal (5)	A lot (4)	A moderate amount (3)	A little (2)	None at all (1)	Total	Mean score
	4(13.79%)	5(17.24%)	6(20.69%)	9(31.03%)	5(17.24%)	29	2.79

The mean score for this question was 2.79, which means that academics thought that the PBRF had a moderate impact on staff turnover. However, nine academics (31%) agreed that the PBRF had a lot of impact on staff turnover. Several academics also provided further explanations to suggest that the PBRF had significantly impacted staff turnover. For example, A23 suggests that there is evidence of game playing where prolific researchers are awarded higher salaries:

... due to game playing, and offering of higher salaries to “stars” to [go] elsewhere. (A23)

Previous literature globally suggests that performance-based research funding systems have caused ‘game playing’ (De Lange et al., 2010; Broadbent, 2010; Curtis, 2007). Rewards are being linked to research productivity (Hemer, 2014; Bui & Porter, 2010).

Additionally, A12 suggested that the PBRF system has increased stress and sickness among academics, causing an increase in staff turnover:

[PBRF] made recruitment more difficult and that has demotivated colleagues collegially and probably increased stress, illness and, therefore staff, turnover.

(A12)

HoD8 thought the same, saying: “*I think as far as the work environment, it has changed in the last 20 years; it is far more stressful*”. On the other hand, during interview HoD1 suggested that it was the personal health of academics that affected their ability to manage their workload.

In A10’s view, academics are being “fired”. This viewpoint suggests that there is a lot of anxiety about continued employment among academics:

Some profs. have gamed the system, but they’d do this without PBRF. Another university fired eight staff in the last round. (A10)

Several academics agreed that staff have left:

Some staff have left. (A27)

When it [PBRF] was introduced, some staff who had never done any research retired. (A33)

As stated in chapter 6, HoDs also confirmed that many staff have left the university because of the PBRF. For example, according to HoD3, “*They said they were retiring because they grew up in a different cultural environment*”. HoD8 said: “*There are people [academics] who have retired but didn’t agree with it [PBRF]*”. Previous findings also show that many staff are thinking of leaving because of the pressures created by research exercises (Kinman & Jones, 2003):

Although the mean score on the issue of staff turnover shows a moderate impact, 31% of academics did indicate that the PBRF has a significant impact on staff turnover. The

additional statements academics provided also strongly suggest and support the idea that the PBRF has caused many academics to leave academia. This is an important finding in that it has both short-term and long-term consequences in terms of the staff requirements in universities. This finding should, therefore, concern university managers and policy makers.

While saying that their university did not “play the game” in hiring and firing, it was A28’s opinion that staff are “managed out” if they are unable to produce excellent research:

My faculty has not “played games” regarding hiring and firing staff just for PBRF strategising. But PBRF has raised general awareness of the importance of good quality research outputs (which is not necessarily the same thing as publications in highly ranked journals, as per the PBRF guidelines) so staff who cannot produce that are usually “managed out” in time, (A28)

A28’s viewpoint seems to suggest that where staff are under pressure (coercive pressure) to either increase research outputs or leave academia.

Question 26 gathered academic responses on the impact of the PBRF system on staff recruitment. Table 7.5 shows the responses of academics to this question.

Table 7.5 Impact on Staff Recruitment

Staff Recruitment	A great deal (5)	A lot (4)	A moderate amount (3)	A little (2)	None at all (1)	Total	Mean score
	10 (33.33%)	8 (26.67%)	5 (16.67%)	4 (13.33%)	3 (10%)	30	3.60

The mean score for this question was 3.60, which shows that academics believed that the PBRF has had a significant impact on staff recruitment. Prior studies in the UK and Australia (Broadbent, 2010, De Lange et Al., 2010) also identified that there is evidence of the inclusion and removal of staff to improve quality scores. Similar sentiments are found in this study:

Our university still cherishes time on the clock vs performance, but all new hires of at least the past 4 years have demonstrated a reasonable potential for research that none of the “lifers” have. (A16)

A PhD? Not good enough. We want also four A publications. (A10)

We [the university] now employ only PhDs with active research programmes. (A17)

PBRF influences appointments, as it is considered when deciding who to employ. (A6)

However, A27 suggests that teaching is also a factor that affects hiring:

Hiring seems to be based on both publication and teaching. (A27)

A33 stressed that there is an impact on hiring closer to the PBRF rounds:

We try to estimate what PBRF “score” a new hire would get, especially as the PBRF round approaches. (A33)

A28 talked about the impact of international business education accreditation requirements:

AACSB accreditation is an issue also, not just PBRF. We would look for research-active, high quality researchers regardless of PBRF. (A28)

The increasing expectation for academics to be research productive in academia is also believed to impact universities' ability to attract professionals like accountants to work in universities. Practising accountants are not familiar with research publications and previous literature points out that there is a widening of the gap between academia and professional bodies (Northcott & Linacre, 2010; Brinn et al., 2001; Marginson, 2000; Carlin, 2011). There is also evidence that professional bodies have lost interest in academia. In the past, CPA and ACCA used to contribute a significant amount to universities in terms of research grants, but this does not happen anymore. A12 also suggests that accountants are also not interested in pursuing research publication to meet the new expectation in universities:

Accountants are no longer able to satisfy university criteria and have little interest in wanting to. (A12)

In summary, this section on academic life has shown that academics are experiencing increasing time pressures at work. Academics are feeling intimidated due to excessive coercive pressures from HoDs. Academics suggest that the PBRF is being used as a performance monitoring tool by managers in many universities, an illustration of mimetic pressures at work in universities. However, the majority of academics still agree that they are motivated to research. The standard workload model of 40:40:20 remains the same. Academics shared the fact that they receive good instructions on preparing their EP and also support in identifying high-ranked journal outlets. In relation to the receiving of PBRF scores, there were some academics who were keen to receive the scores and other academics who were stressed by this process.

The majority of academics (51%) said that they did not receive support to boost their research productivity. Seventy-eight per cent of academics did not get a mentor assigned to them; 84% did not get any reduction in teaching tasks; and, another 84% did not get any support in terms of timetable rearrangements to create research space for them. Academics point out that, if an academic holds a professor role or gets promoted, there is then a better chance of getting a reduced teaching load. As a result, existing professors have a better chance to be research productive. However, academics who are new to academia are the ones who may need support to boost their research productivity. There is also a link between promotion and research productivity. If an academic gets promoted, then they may get further support to be research productive. Consequently, it appears some academics may be left struggling to meet the PBRF's expectations.

There is a general agreement that the PBRF has a huge impact on staff recruitment. For example, it was very important for universities to learn the potential PBRF score that a potential hire may have during the interview process. Most universities now place a lot of importance on checking the potential PBRF scores of candidates during interviews. Universities are following the same practices as other universities, which illustrates mimetic pressure. No university wants to risk getting a low PBRF score by hiring research-inactive staff. This information is crucial in determining if the candidate is selected. The findings also show that there is evidence of game playing where research-active academics get higher salaries. There is evidence that academics are experiencing job dissatisfaction. Many academics have left their jobs in the university because they are not happy with the work environment. Further, academics suggest that some academics

were “fired” in the last PBRF round, clearly linking staff turnover and the PBRF. Others talked about an ongoing process where research-inactive staff are identified and “managed out”. Academics also affirmed HoDs’ comments that there is staff poaching between universities. These unethical practices is suggested to occur closer to the PBRF Quality Evaluation rounds. Hiring “A” ranked staff shows evidence of mimetic pressure that university management responds to to try to achieve good PBRF ranking.

7.4 The Teaching and Research Nexus

7.4.1 Academic role.

In Question 22, seven statements were presented to academics in relation to the impact of the PBRF on their academic role. These covered: increased overall workload; increased research productivity; increased research quality; improved promotional prospects; improved status and recognition; willingness to accept administrative/service tasks, having adequate time for student supervision, and support in general. The academics were asked to select the extent of the impact of the PBRF on each of the statements in terms of their role as an academic. Table 7.6 below shows the detailed findings for all the statements. Thirty-one (31) academics responded for this section.

Table 7.6 Impact of the PBRF on Academic Role

ACADEMIC ROLE	A great deal (5)	A lot (4)	A moderate amount (3)	A little (2)	None at all (1)	Mean score
Increased overall workload	8(25.81%)	11(35.48)	5 (16.13%)	2 (6.45%)	5 (16.13%)	3.48
Increased research productivity	2 (6.45%)	7 (22.58%)	7 (22.58%)	5 (16.13%)	10 (32.26%)	2.55
Increased research quality	1 (3.23%)	6 (19.35%)	9 (29.03%)	3 (9.68%)	12 (38.71%)	2.71
Improved promotional prospects	1 (3.23%)	6 (19.35%)	6 (19.35%)	9 (29.03%)	9 (29.03%)	2.39
Improved status and recognition	2 (6.45%)	5(16.13%)	5 (16.13%)	7 (22.58%)	12 (38.71%)	2.29
Willingness to accept administrative/service tasks	2 (6.45%)	6 (19.35%)	3 (9.68%)	6 (19.35%)	14 (45.16%)	2.22
Having adequate time for student supervision and support in general	2 (6.45%)	1 (3.23%)	8 (25.81%)	8 (25.81%)	12 (38.71%)	2.13

Increased workload

The mean score for this statement is 3.48, suggesting that academics see the PBRF as having a moderate impact on academic workload. However, a majority of the academics (61.29%) perceived that there was increased workload overall. This finding is consistent with the findings in the previous literature globally (Gillespie et al., 2001; Curtis & Matthewman, 2005) that academics are overworked.

Increased research productivity

In terms of increased research productivity, the mean score is 2.55. This score suggests that the majority of the academics felt that there was only a moderate increase in research outputs. However, nine academics (29%) felt that there has been a lot of increase in research productivity. HoD 3 also suggested that research productivity has increased.

Increased research quality

In the UK, Harley (2002) suggests that there were concerns that the emphasis on increasing research outputs was detrimental to research quality. Similarly, this study finds that there were 15 academics (48.39%) who perceived that the PBRF did not contribute to increased research quality. The mean score for this statement is 2.71, which indicates that the majority of academics believed that the PBRF has a moderate impact on research quality.

Improved promotional prospects

The mean score for improved promotional prospects was 2.39. Generally, the academics (58.06%) felt that the PBRF had a small impact on increased promotional prospects. This finding is not consistent with HoDs' comments that indicate that the PBRF improves the promotional prospects for academics.

Improved status and recognition

The mean score for this statement was 2.29, which shows that academics felt that the PBRF had a small impact on improvement in status and recognition. However, as noted in chapter 6, many HoDs suggested that the PBRF has a lot of impact on the status and recognition of academics and the university.

Willingness to accept administrative/service tasks

The mean score for this statement was 2.22. Academics felt that the PBRF had a small impact on academic willingness to accept administrative/service tasks. This finding is contrary to the view expressed by some HoDs, who felt more strongly that the PBRF had an impact on academics' willingness to accept other tasks. For example, HoD 8 suggested that some academics are quite strategic in that they minimise service and new innovations in teaching. HoD1 also shared the view that academics are "*quicker to say no to other requests for service because they remember that they are obliged to produce high quality research*".

Having adequate time for student supervision and support in general

The mean score for this statement is 2.13. It shows that academics believed that PBRF requirements left academics with inadequate time for student supervision and support in general. This is an important finding, because, if academics do not have time to provide students with supervision support, there will be negative implications for student learning.

7.4.2 Research focus.

In Question 13, academics were asked to respond to a Yes or No option as to whether or not all academics should focus on research in universities. Figure 7.13 shows that 72.73% of academics selected the Yes option.

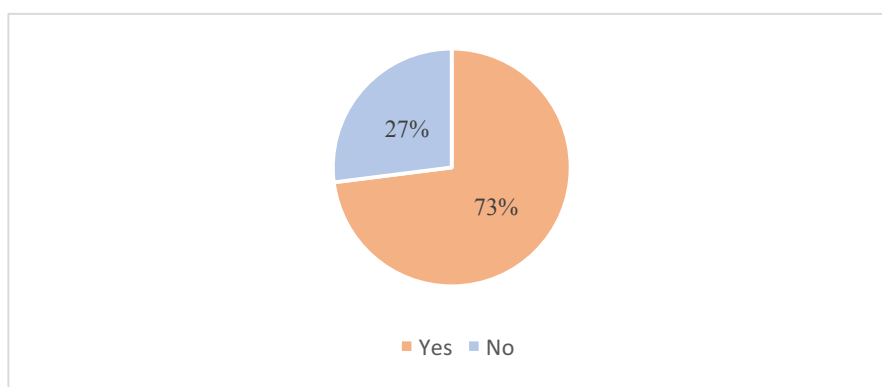


Figure 7.13 *Research Focus*

Academics were also given an option to provide further explanations as to why they selected either the Yes or No option. Several academics provided further justification for their response. Most academics believe that scholarly research and creating knowledge is the main focus for academics in universities. The academics reiterated that research activity is what distinguishes a university from polytechnics and schools.

That's what makes universities different and increases knowledge to be disseminated. (A25)

... because the definition of "scholarly research" is broad and can accommodate pedagogical research, applied research and other things that all academics should be doing. Universities are not high school; it is not enough to be a good teacher. (A28)

Knowledge growth is part of the function of university staff. (A31)

Research-informed teaching is the role of the university. If not informed by research, then its more akin to a school or polytechnic. (A9)

Yes, it's part of our job description. (A33)

This helps in enhancing new knowledge. (A27)

The Education Act (1989) prescribes that those involved in teaching in tertiary institutions should be advancing in research (section 254(3)(a)). Therefore, it is surprising that some academics felt that teaching-only staff can be exempted from research tasks. For example, A5 says academics should engage in research “*provided they are not on a teaching-only contract*”. A5’s statement seems to suggest that if you are on a teaching contract, there is no expectation to research.

Some similar statements made by academics are reported below:

If they are not especially hired as ONLY lecturer (based on the contract), yes! it is called a university, not a polytechnic or school! (A11)

“To be an “academic”, the person must research. Otherwise the person is a teaching practitioner”. (A12)

Contrary to the Education Act directions, A18 indicates that academics on a teaching-only contract need not focus on research:

We have staff who are solely focused on teaching activities. I see no need for them to produce research, unless they wanted to. (A18)

However, it is interesting how A23 and A21 stressed that the research focus should be closely related to teaching.

Yes, but it should be tied more closely to their teaching. (A23)

It should inform teaching. (A21)

A14 and A12 raised concerns that the PBRF was not the best way to encourage research productivity. Further, some academics highlighted that research must not be conducted with just the objective of publishing, but that it must have an impact on society.

Yes, but PBRF is not the way to foster research. (A14)

But not generating papers that even if they get past reviewers are hardly read, if ever, and specially not by students. (A12)

One academic, A16, a lecturer, felt that the primary role for an academic should be teaching.

Our primary role is teaching. Research should form an important subsidiary focus. (A16)

In relation to whether all academics must be involved in research, some academics indicated “No”. Instead, they felt that there is a need to recognise the different strengths of different academics. Some academics are good in the area of teaching and others in service tasks. They believe that consideration should be given to different academic strengths when allocating tasks.

Some academics are very good at teaching and leadership. (A24)

It would be helpful if we could have positions that have greater weightings on research or teaching. (A?)

A27 felt that both the teaching and research tasks carry equal weight:

Research can inform teaching as well. (A27)

A10 thought that, because universities are expected to generate cash and profits from students, the focus should be on student satisfaction.

University equals for profit organisation; cash flow from student customers; focus on student satisfaction. (A10)

7.4.3 Academic preference.

The Carnegie International Survey (2007) suggests that preference for one task may lead to the neglect of other academic tasks. Other studies also propose that academics sometimes have a preference for either teaching, research, administration or service tasks (Teichler & Arimoto, 2014; Curtis & Matthewman, 2005). HoD6 also suggested that some academics are more driven by research and others by teaching. HOD6 added: “I think if when the first passion is teaching, the research slides, but with PBRF you know

you still have to do it[research]”. Therefore, in Question 15, academics were asked to rate their preference for teaching, research, administrative/service, and other tasks. The academics were given an option to indicate the extent of their preference for the tasks: i.e., prefer a great deal; prefer a lot, and prefer a moderate amount. Table 7.7 below shows the breakdown of the area that academics indicated was their task preference.

Table 7.7 Task Preference

Task Preference								
	Teaching		Research		Administration/Service		Others	
Great Deal	Professor	3	Professor	8	Professor	1	Professor	0
	Associate Professor	1	Associate Professor	0	Associate Professor	0	Associate Professor	0
	Senior Lecturer	2	Senior Lecturer	5	Senior Lecturer	0	Senior Lecturer	0
	Lecturer	0	Lecturer	4	Lecturer	0	Lecturer	0
	Total	6	Total	17	Total	1	Total	0
A lot	Professor	1	Professor	2	Professor	0	Professor	1
	Associate Professor	1	Associate Professor	0	Associate Professor	0	Associate Professor	0
	Senior Lecturer	2	Senior Lecturer	1	Senior Lecturer	2	Senior Lecturer	0
	Lecturer	5	Lecturer	1	Lecturer	0	Lecturer	1
	Total	9	Total	4	Total	2	Total	2
Moderate	Professor	5	Professor	2	Professor	8	Professor	0
	Associate Professor	1	Associate Professor	1	Associate Professor	3	Associate Professor	0
	Senior Lecturer	3	Senior Lecturer	1	Senior Lecturer	7	Senior Lecturer	0
	Lecturer	1	Lecturer	1	Lecturer	5	Lecturer	1
	Total	10	Total	5	Total	23	Total	1

Seventeen academics indicated that they preferred research activities. This finding is not a surprise given that the majority of the academics who selected this option were professors. Further, the majority of the professors, eight, indicated that their least preferred task was administrative/service tasks. Six academics indicated that they preferred teaching “a great deal”, while nine academics preferred teaching “a lot”. The majority of the academics in this category were lecturers. Five professors indicated that “moderately prefer” teaching.

7.4.4 Academic flexibility.

Question 16 sought to find out if academics had any flexibility in the amount of time they spend on teaching, research, and administrative/service tasks. This question provided

three options: yes, no or to a certain extent. Academics were also given an option to provide the reasons for their responses.

Figure 7.14 below shows that 32% academics said yes to having flexibility; 29% said no, and 39% of the academics indicated that they had flexibility to a certain extent.

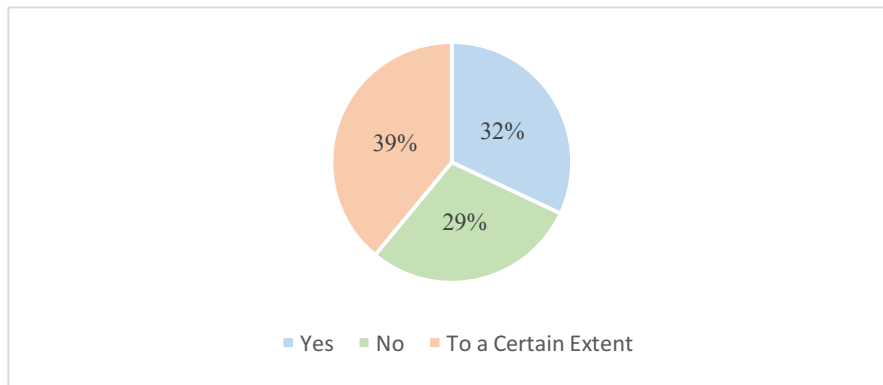


Figure 7.14 Flexibility in the Time Spent on Teaching, Research and Administrative/Service Tasks

Explanations provided by academics included:

To some extent most academics are able to choose how they use their time. (A31)

It can vary depending on the teaching load. (A27)

I generally have a light start to the year, with increasing teaching load as the year progresses, up until December. (A16)

To a certain extent – lighter teaching loads. (A24)

However, A14 disagreed that there was flexibility for academics to choose their tasks.

No, and there is no transparency of how PBRF is used against its stated aim. (A14)

Previous literature suggests that there may be some hidden costs that are borne by academics (Harland, 2010). In line with this idea, A12 said that academics need to work longer hours to complete their tasks:

The emphasis is on pushing the working day up to 10 hours and on making Saturday and Sundays work days, primarily by officially understating how long things take to do reasonably well, and presumably producing fraudulent annual reports of costs, and revenues, by not stating the value of "voluntary" work. (A12)

Others talked about how it is the workload model that prescribes their task allocation, the focus on teaching, and the position of HoDs in working out the task allocations:

We have a workload model which is applied across the College. (A33)

... teaching first, service hours (not engagement) a must, research defined as "what's left". (A10)

Subject to the whim of the HoD. (A17)

The remaining 12 (29.03%) academics said that they had no flexibility in task selection. Consistent to previous research (Elton, 2000), it appears that academics are losing their ability to choose their main roles. Furthermore, there seems to be some angst towards the workload model that prescribes their task allocation. There is also little room for negotiations over the teaching load that they are assigned.

Teaching, no flexibility. Research and admin are spent on the remaining hours after deducting teaching hours. (A22)

I have some flexibility of when I teach (part of the year) not really how much I teach

A certain contentious workload model creates considerable angst re teaching. (A23)

The 40:40:20 model is employed with some variation permitted. I have a higher admin load. (A5)

Critic and conscience of society – see [Education Act 1989]. (A1)

7.4.5 Research informed teaching.

In Question 29, academics were asked to indicate the extent of their agreement that research supports their teaching in class, using a 7-point Likert scale question. The mean score for Question 29 with regard to the extent that academics agree that research supports their teaching was 5.5 (see Table 7.8).

Table 7.8 Research-Informed Teaching

Research informed teaching	Strongly agree (7)	Agree (6)	Somewhat agree (5)	Neither agree nor disagree (4)	Somewhat disagree (3)	Disagree (2)	Strongly disagree (1)	Total	Mean score
	11 (36.67%)	7 (23.33%)	6 (20%)	2 (6.67%)	0 (0%)	4 (13.33%)	0 (0%)	30	5.50

The mean of 5.5 shows that, on average, academics agree that research supports their teaching in class. Curtis and Matthewman (2005) found that, in a humanities and social science department, academics strongly agreed that an academic position should combine teaching and research tasks.

In Question 30, academics could indicate how they incorporate research into teaching. During the interview with the HoDs, the HoDs provided possible ways that academics could incorporate their research into teaching. The HoDs' suggestions were, therefore, included as options in Question 30. As shown in Figure 7.15, 28.57% of the academics used their research in lecture discussions and course materials; another 28.57% used other academics' research in lecture discussions and course materials; 14.29% of academics incorporated cases/exercises in course materials, and another 25% included research in their course materials reading list.

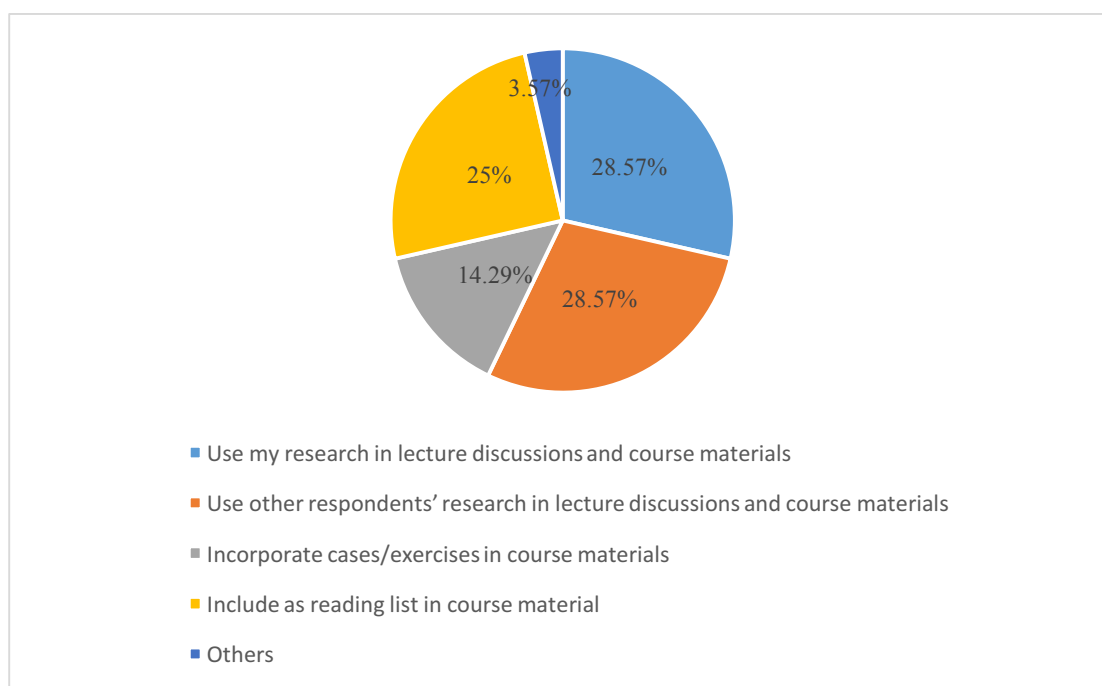


Figure 7.15 Research-Informed Teaching

The 1989 Education Act states that those teaching in universities must be actively advancing knowledge. Furthermore, previous studies have found that research activities reinforce teaching activities (Teichler & Arimoto, 2014). This study found that academics do find many ways to incorporate research into their teaching. This finding echoes the HoDs' comments on the methods used by academics for research-informed teaching.

Academics detailed some of the ways that they incorporate research into their teaching. Many of the statements in this section were consistent with the HoDs' comments:

... use research case studies as instructional cases, where possible. (A12)

... work from industry collaboration equals real world examples. (A10)

... only where they are practice relevant. (A14)

... use my research in creating assignments (A11)

I teach second and third year and postgrad. Research-informed teaching is important. Accounting textbooks are useful for basic concepts but not useful for more complex andrology, analytic and synthesising teaching material. (A10)

At the right place in an undergrad curriculum. A must at postgrad level. (A10)

I use some of my research in higher level undergraduate and postgraduate classes.(A5)

There is no point otherwise. (A12)

Depends on the papers you are teaching. (A24)

I use examples from my research in my teaching. (A33)

A12 and A28 spoke about how they incorporate some strong active learning strategies that link research and teaching:

... get students to do assignments that involve making qualitative inquiries, working with literature and generally working with up-to-date stuff, not textbooks that are so out of touch with the research, because research-active academics can't be bothered and get no kudos from textbook writing. (A12)

I bring my research (and the literature I'm reading as an active researcher) into my classroom examples all the time. It keeps things current. Textbooks in my field are rarely current in regard to the research literature. If teachers are not reading the research literature, they won't be up to date. (A28)

In Question 31, academics were asked to indicate the extent of the importance to them of research informing teaching. The mean score for this question is 4, showing that academics felt that it is extremely important that research-informed teaching takes place in the university. (see Table 7.9).

Table 7.9 Importance of Research -Informed Teaching

Importance of research-informed teaching	Extremely important (5)	Very important (4)	Moderately important (3)	Slightly important (2)	Not at all important (1)	Total	Mean score
	11(36.67%)	11(36.67%)	6 (20%)	2 (6.67%)	0 (0%)	30	4

Although the majority of the academics (73.34%) perceived that research-informed teaching is important, A17 felt that the curriculum restricted the ability to incorporate research into the lessons:

I would like it to do more but we are bound by the curriculum. (A17)

7.4.6 Impact on teaching role.

Prior studies in the UK, Australia, and New Zealand suggest that performance-based research systems have negative impacts on teaching (Brinn, et al., 2001; Boston et al., 2005; Carnegie Study, 2007; Dixon, 2014; Shin & Cummings, 2014). In this context, Question 24 explored the experiences of academics in terms of the impact of the PBRF on their teaching activities. Five statements were provided in the questionnaire, as shown in Table 7.10 below.

Table 7.10 Impact on Teaching Role Table: Interpretation

IMPACT ON TEACHING ROLE	Strongly agree (7)	Agree (6)	Somewhat agree (5)	Neither agree nor disagree (4)	Somewhat disagree (3)	Disagree (2)	Strongly Disagree (1)	Mean
There is no impact on my teaching.	5 (17%)	4 (13%)	5 (17%)	4 (14%)	4 (14%)	5 (17%)	1 (7%)	4.39
The quality of my teaching has improved.	2 (7%)	3 (10%)	0 (0%)	9 (31%)	2 (7%)	6 (21%)	7 (24%)	3.21
There is less time available for teaching activities.	2 (7%)	5 (17%)	7 (24%)	5 (17%)	0 (0%)	4 (14%)	6 (21%)	3.90
I am able to maintain a high quality in both teaching and research.	4 (14%)	9 (31%)	5 (17%)	6 (21%)	2 (7%)	1 (3%)	2 (7%)	4.86
There is less time available for developing innovative teaching.	4 (14%)	5 (17%)	7 (24%)	6 (21%)	1 (3%)	1 (3%)	5 (17%)	4.38

There is no impact on my teaching.

With reference to the table above, the mean score for this statement was 4.39. Therefore, on average, academics neither agree nor disagree that the PBRF does not impact teaching. However, nine (30%) academics thought that there is no impact on teaching. Similarly, HoD4 felt that there was absolutely no neglect of teaching at all. Six academics (24%) indicated that the PBRF did have an impact on teaching and HoD5 felt strongly that there was a neglect in teaching. Similarly, HoD2 stated that “*to some extent the focus on teaching has declined*”. Thus, it appears the response for this statement is mixed.

The quality of my teaching has improved.

The mean score for this statement was 3.21, showing that, on average, academics somewhat disagree that the quality of teaching has improved. Thirteen academics (45%) disagreed that the quality of their teaching has improved. It appears that, although the earlier statement signals that academics had mixed responses to the impact of the PBRF on teaching, there is a stronger sentiment that the quality of their teaching has not improved.

There is less time available for teaching activities.

The mean score here was 3.90, suggesting that academics neither agreed nor disagreed that they had less time available for teaching activities. However, five academics agreed and two strongly agreed (24%) that there is less time available for teaching activities.

I am able to maintain a high quality in both teaching and research.

The mean score for this statement was 4.86, showing that, on average, academics somewhat agreed that they are able to maintain a high quality in both teaching and research activities. This finding is consistent with the HoD comments that academics are able to maintain teaching and research tasks because academics are usually top scholars.

There is less time available for developing innovative teaching.

The mean score here was 4.38; therefore, academics neither agree nor disagree that there is less time for developing innovative teaching. However, nine academics (31%) agree that there is less time for developing innovative teaching. This is consistent with HoDs' comments, for example, HoD6 who noted "*neglect in the sense of not doing anything to improve teaching*".

In summary, academics seem to have a mixed response on the impact of the PBRF on teaching. The majority of academics indicated that the quality of their teaching has not improved. Twenty-four per cent of academics shared a belief that there is less time available for teaching activities. Thirteen academics said they can maintain a high quality in both teaching and research, whereas 31% of academics indicated that there is less time available to develop innovative teaching.

Role of research

In Question 27, academics were asked if the role of research was more important than teaching. They were given three options: yes, no or both are equal: they complement each other. The academics were also given an option to further explain their responses. Figure 7.17 below shows that 70% of the academics believed that both tasks are of equal importance and complemented each other; 16.67% said research was not more important and 13.33% said that research was more important.

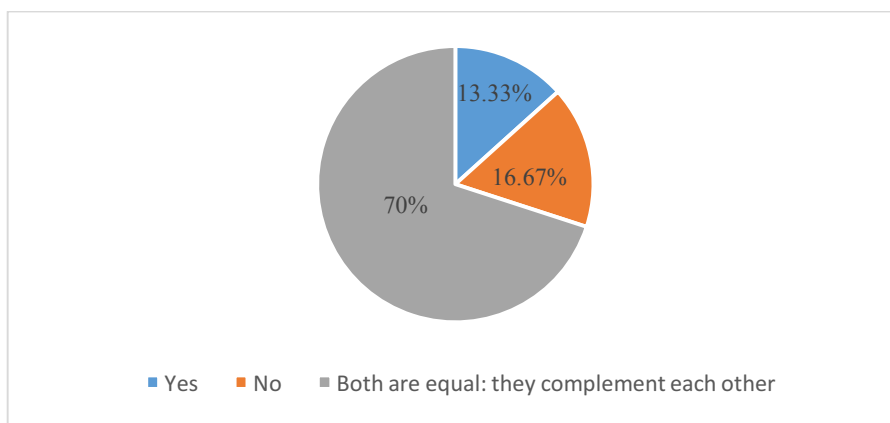


Figure 7.17 Research and Teaching

Many academics took the opportunity to explain their responses and stressed the importance of research-informed teaching in the university:

Don't want to research? don't be at a university. Don't want to mentor/train the next generation? Don't be at a university. (A10)

Yes – but both must be integrated and mutually supportive. (A31)

The main readers and beneficiaries of most of our research are students – we have very little influence on accounting done by universities, let alone among accounting professional firms, businesses or non businesses, including governments. (A12)

However, A11 felt that “*this is not happening in reality*”. Similarly, A5 did not feel that the PBRF system supports research-informed teaching:

Yes, but PBRF is not the way. PBRF is a politicians' understanding of research. (A14)

Five academics (16.67%) disagreed that research is more important than teaching, stressing that funding is linked to student numbers and teaching. For example, A21 said:

The money comes from teaching not research. (A21)

7.5 Effectiveness of the PBRF

The PBRF has created a steep increase in research productivity (Dixon, 2014). However, prior research in New Zealand has also raised concerns that academics are stressed and anxious in carrying out their work (Billot, 2010; Ashcroft, 2006; Middleton, 2005). Dixon

(2014) suggests that it will be difficult for academics to continue to maintain a high level of research productivity. In Question 28, academics were asked to indicate the extent of impact of the PBRF on accounting research in New Zealand. The academics were also invited to provide further explanations to their responses. In Question 14, academics were asked if they think all academics in a university should focus on producing scholarly research.

7.5.1 Impact of PBRF on accounting research.

Question 28 provided academics with options ranging from extremely positive, moderately positive, slightly positive, neither positive nor negative, slightly negative, moderately negative to extremely negative (see Table 7.11).

Table 7.11 Impact of PBRF on Accounting Research

Impact of PBRF on accounting research	Extremely positive (7)	Moderately positive (6)	Slightly positive (5)	Neither positive nor negative (4)	Slightly negative (3)	Moderately negative (2)	Extremely negative (1)	Total	Mean score
	3(10%)	3(10%)	9(30%)	6(20%)	3(10%)	3(10%)	3(10%)	30	4.2

This table shows that academics felt that the PBRF had neither a positive nor a negative impact on accounting research in New Zealand. Six academics (20%) were neutral in their response to this question, selecting the option “neither positive nor negative”. However, A6, A27, and A33 shared the view that the PBRF has increased research outputs:

I think it has increased the volume of research. (A6)

It gives New Zealand academics some recognition in the international setting. (A27)

When I started in academia, very few staff were even doing research! Now it is required. (A33)

HoD4 and HoD5 also agreed that the PBRF had lifted and promoted New Zealand universities to an international audience.

In line with the above comments, A12 believed that research productivity had increased; however, A12 seemed disappointed that there was a poor impact on society in New Zealand:

It has caused the number of papers published in A and B journals to increase, but deterred dissemination of research, in other venues, most notably professional venues. It makes NZ look good outside in the top US-UK journals, but most academics are ignoring their potential impact on NZ and ignoring NZ issues that won't sell abroad, especially in the US and EU. (A12)

A23 also shared a similar sentiment to A12's:

... somewhat limited due to limited number of highly ranked outlets. (A23).

However, another 10% believed that the PBRF had an extremely negative impact on accounting research. For example, A10 and A14 were quite apprehensive towards the benefits of the PBRF to accounting research. An additional statement added by one academic echoed previous literature, i.e., that it appears their university “got rid” of research inactive academics. Another statement showed that there may be a growing number of research prolific academics who are producing irrelevant research:

Getting rid of research-inactive people who still take 40% of their salary to do research is a good thing. Other than that, I don't see any positive on the upside of this apparent incentive system. (A10)

[The system has] pushed accounting into an ultra-elitist role, producing "research" that is neither practical nor practice relevant. (A14)

7.5.2 Sustainability of the PBRF.

In Question 14, academics were asked to select a yes or no response on whether all academics should focus on producing scholarly research in a university. The academics were also able to provide further explanations for their responses. The majority of the academics, 24 (75%), did not agree that the PBRF should be maintained as it is, while 8 (25%) others agreed that it should be maintained (see Figure 7.18 below).

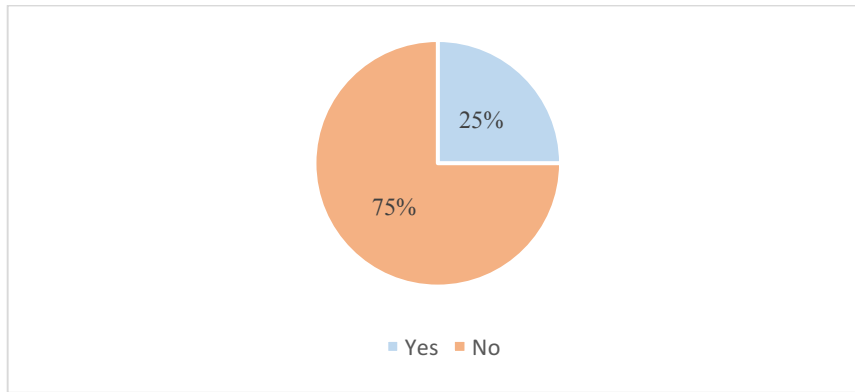


Figure 7.18 Sustainability of the PBRF

The statements and explanations provided by the academics who did not think the PBRF should be maintained were consistent with key themes found in the literature (Hicks, 2011; Hancock et al., 2017). The key themes identified in response to this question were: an increase in administrative burden; increased costs involved in terms of time and money; encouraging “gaming” in the university; and the PBRF’s being the wrong instrument. Some of the statements from the academics appear below.

Hicks (2012) suggests that a lot of time is required to put the EP for the PBRF submission together. Similarly, A6, A23, and A25 spoke about the time required to complete the PBRF portfolio:

The process requires too much time to complete PBRF portfolios and I think a simplified process would achieve the same aim of increasing research productivity. (A6)

It is unwieldy, subjective, time-consuming, and has been subject to considerable gaming. (A23)

It is too time consuming as a way of evaluating outcomes and has no role for the inputs to create research. It does not measure true research productivity. (A25)

Several other academics did not agree that the PBRF should be maintained and, instead, suggested that it should be abolished:

PBRF should be abolished, it’s the wrong instrument used for the wrong purposes. (A14)

Get rid of this game; it doesn't create a research culture. (A10)

It is not a funding exercise. It does not raise any additional funds. It is simply a fund re-allocation exercise (net of costs). (A17)

Hod8 suggested that the PBRF could be sustained in some way, but with changes in its structure that ensure that New Zealand society benefits as well.

Similar to HoDs' comments that the PBRF has caused a lot of administrative burden, many academics also thought that the PBRF involves a lot of administration work and is time consuming:

It's a lot of paperwork and each institution plays games to maximise their allocation ... the government should just split research funding in proportion to staffing at each institution. (A33)

I think the process is cumbersome and can be made better. It has also created perverse incentives, and if these could be eliminated/reduced, it would be a more useful exercise. (A18)

Very expensive waste of money ... duplicates work done for AACSB accreditation. (A21)

A11 suggested that teaching should also be linked with funding:

Would be great to value teaching as well, so either add teaching as a component to this one or go for a new funding system based on teaching. (A11)

Prior studies flagged sustainability issues, particularly the idea that the costs of research performance matrices will soon outweigh their benefits (Geuna & Martin, 2003; Hicks, 2012). A28 echoed that thought, saying:

I think that, after this round, it will have run its course. The bar has been raised and quality expectations are (or at least should be) engrained now. The cost of the exercise (especially re academics' time) is now starting to outweigh the incremental benefit. (A28)

Academics also voiced their concerns that the PBRF is encouraging an output-focused culture and restricting academic freedom, issues that were identified in previous literature (Archer, 2008; Lewis, 2014).

Currently it is more number counting. Future could be more into understanding peer esteem. (A15)

It encourages behaviour that creates 'points' rather than intellectual freedom. (A31)

Academics have been found to leave academia (Kinman & Jones, 2003; Henkel, 1999) and A12 shared a similar sentiment that the disadvantages of the PBRF may lead to the risk of losing good researchers and teachers. Echoing previous literature (Curtis, 2007), A12 suggested that HoDs are benefitting from the system.:

All the bad things about it are getting worse and it's turning a lot of potentially valuable researchers and teachers off the possibility of an academic career ... of course if you are a manager, that's a good thing because you then have an excuse to record and replay lectures ad infinitum, a bit like the Jones TV channel on Sky. (A12)

Another academic was concerned that the focus on journal ranking was ineffective. Interestingly, previous literature also raised concerns over the ability of academics to sustain research publication (Sikes, 2006). —

Journal ranking is the current proxy for impact. This is not effective. We need to assess published research on its answer to the 'so what' question. i.e., why should I care. (A16)

On the other hand, two academics that believed that the PBRF should be sustained provided the following explanations for their response:

It is a good system to allow staff to do international work. (A27)

Minor tweaks may assist its effectiveness (e.g., inclusion of impact), but a major change is not necessary. (A5)

7.5.3 Other impacts on academic experiences.

The final question was an open-ended question that asked academics to share any other experiences or comments on the impact of the PBRF on their academic role.

Many academics chose to share their thoughts on the impact of the PBRF. There were three positive statements. One academic believed the PBRF has been successful in

ensuring that staff recruitment focuses on bringing in academics with a clear research culture:

PBRF reduces the risk bosses recruit people without research credentials. (A13)

Another positive statement from another academic was that mentoring others has brought benefits to the academics' own EPs:

Part of my admin role has been to support other staff with their PBRF EP development. This, in turn, can have some positive effects on one's own EP development. (A5)

The third statement came from an academic who feels supported to research:

The assistance I have here to do research and teach is immense. (A7)

Similar to previous literature (Cooper & Poletti, 2011; Archer, 2008; Kinman & Jones, 2003; Brinn et al., 2001), there is evidence of a resistance and negative attitude towards performance-based research funding systems. The first excerpt from A28 offers a critical evaluation from an academic. It appears that, while appreciating the good PBRF has brought, this academic is clearly disappointed with the narrow focus of the PBRF in sidelining the other contributions of an academic. In A28's opinion, PBRF is hard on the survival of an academic:

I think the relentless nature of PBRF is hard on long-term academics. Every 6 years, all the hard work you have sustained over the prior period is "wiped clean" and you have to do it all over again. That is manageable for the first two or three iterations, but the pressure to "be at one's peak" is relentless. Not many people can function at that level indefinitely and so we have to be careful to recognise that and not expect people to be at the top of their "PBRF game" each and every time. It is important to give back by writing good textbooks, mentoring others and being someone who has time to "sit and chat about research", which is not always conducive to achieving a high PBRF score oneself. So, PBRF has had its good side, and I think the quality (and certainly quantity) of research in my field has improved because of the incentives PBRF entails. It is not the whole picture of a well-rounded academic career over many years. (A28)

Several academics expressed the notion that the PBRF is not only irrelevant to the accounting discipline specifically, but a hindrance to accounting practice and publication:

PBRF may be relevant to other disciplines, but a hindrance to advancement to accounting practice relevance. (A14)

The problem with accounting education research is that it is very career limiting due to limited publication opportunities. (A21)

PBRF has stimulated a tidal wave of low value, derivative research that generally falls at the “so what” hurdle. If I produce evidence to a 0.01 level of significance that I ate a pie 3 days ago, I'm, good to go. If I produce a thoughtful, well-researched conceptual treatment, developing an innovative theory of corporate financial structures, I have a similar chance of publication in a “good” journal as if I submitted the toilet paper aftermath of a heavy night on the beer. (A16)

Two other academics shared their frustration with the poor impact factor that is promoted under the PBRF in regard to research publication:

I basically try to ignore PBRF in the research that I undertake. One of the problems with PBRF in accounting is that the A journals are mostly US ... so we now have NZ researchers using US data (rather than focusing on NZ issues). It is not a level playing field between disciplines because Medicine and Sciences get all the funding. (A17)*

PBRF has a short-term focus, so it discourages long-term projects with no immediate payoffs. This can be problematic, as significant and important projects are normally of a long-term nature (i.e., Marsden projects). (A29)

Another academic reiterated a finding that the role of HoDs is too output focused, ignoring the value of research impact:

I don't think HoDs care about research findings; they just want brownie points for "their" university businesses. They take no notice of research findings when it comes to managing! (A12)

Disappointment in the design of the PBRF tool is evident in the next statement by one academic, where the role of reviewers is questioned:

I think the reviewers of the PBRF exercise are themselves inconsistent when awarding scores. If you are unfortunate and the third reviewer scores you lower, then you get a lower grade!! It is not really an objective exercise, particularly reviewers who are not experts in a particular discipline. (A18)

And finally, one academic had a short but powerful message to share:

I hope it (the PBRF) is withdrawn soon. (A31)

7.6 Summary

This chapter discussed the findings on the academic views obtained from the online questionnaire survey. The key findings from the quantitative analysis are:

- Academics are working long hours, have increased time pressures and are stressed.
- Academics voiced their concerns over restrictions in academic freedom
- Academics have less time to develop innovative teaching.
- Academics suggested that teaching should be included in funding measurement.
- The new and emerging researchers are aware of the PBRF's pressures and expectations.
- Academics believe that the PBRF exercises were very time consuming and administratively burdensome.
- Majority of the academics explained that they did not receive any support to increase their research performance.
- The majority of the academics did not agree that the PBRF should be maintained in its present form.

In terms of academic work experiences and workload, academics confirm that they are working long hours and have increased time pressures. Academics voiced their concerns over restrictions in academic freedom, having less flexibility in task selection, and being dissatisfied with their jobs. Confirming prior studies, academics affirmed that they have less time to develop innovative teaching. Academics suggested that teaching should be included in funding measurement. Only a small number of new and emerging researchers responded to this survey. However, their experiences seem to be similar to those of other academics. It appears that, because they entered into academia post PBRF, they are aware of the PBRF's expectations.

Contrary to the HoDs' perceptions (detailed in chapter 6) that academics were not under stress, academics shared that they are stressed through increasing workloads and their PBRF scores. The majority of the academics also thought that the PBRF exercises were very time consuming and administratively burdensome. The majority of the academics explained that they did not receive any support to increase their research performance. The majority of the academics blamed HoDs for not knowing how to manage the

academics under the new environment; they also thought that HoDs were focusing on research outputs only. Consistent with previous literature (Archer, 2008; Ashcroft, 2008), there is evidence in this study of mistrust between HoDs and academics when working under increased control systems such as the PBRF.

The majority of the academics did not agree that the PBRF should be maintained in its present form. Academics were unhappy with the gaming practices that PBRF encourages such as the rewarding of research-active staff and the sidelining of other staff. Academics are also disappointed with the PBRF's focus on measuring output and undermining intellectual freedom. In fact, several academics boldly suggest that the PBRF should be abolished.

The next chapter first triangulates the findings from the interviews and the questionnaire responses. Thereafter, it sets out the value of the study's findings, addresses the study's limitations, describes the contributions of this study, and offers recommendations for future research.

CHAPTER 8

DISCUSSION AND IMPLICATIONS

8.1 Introduction

The previous two chapters discussed the interview findings and questionnaire survey results to answer the research questions in this study. In this chapter, the findings from the interviews and the questionnaire are triangulated to discuss the research questions of this study. The chapter starts with a comprehensive summary of the research findings and provides the answers to the six research questions. The institutional impact on academics' work life is then discussed and, finally, the implications of the study are provided.

8.2 Research Findings

The primary objective of this study was to investigate the impact of the PBRF on accounting academics' working lives. Arising from the primary objective were secondary objectives which included the need to learn the perception of HoDs on the experiences of accounting academics and to examine accounting academics' viewpoints on the impact of the PBRF on their work life. To achieve the research objectives of this thesis, six key research questions were posed:

- What has been the impact of the PBRF's introduction into universities in New Zealand on the accounting academics' experiences and workload?
- What is the relationship between teaching and research in the accounting discipline in New Zealand universities?
- What issues and concerns do new and emerging accounting researchers have relating to the PBRF?
- How do accounting academics rate the PBRF's requirements for research outputs in terms of their effectiveness and sustainability, and the benefits obtained?
- What impact has the PBRF had on academics' teaching, if any?
- Should the PBRF be maintained in its present, or some other, form?

8.2.1 Impact of the PBRF on accounting academics

The first research question for this study asked: What has been the impact of the PBRF's introduction into universities in New Zealand on the experiences and workload of accounting academics? The analysis of the findings provided a means to uncover the perceptions of both the HoDs and their academic staff on how the PBRF affects accounting academics' experiences and workload.

The HoDs suggest that the general workload ratio remains consistent with a 40:40:20 workload model. However, the academics' responses showed a mean ratio of 31.63% for teaching, 42% for research, and 22.31% for administrative/service/other tasks. In comparison to the standard workload model, the ratios are lower for teaching and higher for research and administrative/service/other tasks. The time allocated for research for academics under the PBRF regime is higher than for teaching. Previous literature (Bui & Porter, 2010) suggests that staff retention and promotion are linked to research productivity, a clear incentive for academics to spend more time on research activities.

Previous literature (Hancock et al., 2015; Bui & Porter, 2010) proposes that academics struggle to teach and research at the same time. Although several HoDs confirmed that academics were working longer hours into the evenings and weekends to complete their tasks, many of them did not think that there was an increase in workload. For example, HoD 7 stated that "*people (academics) have time for research*".

The academics provided a different response; 61% of academics indicated that they are experiencing increased overall workload. Further, 63% of academics indicated that they were experiencing time pressures as a result of the PBRF, because the workload model does not fit into the normal 40-hour week. HoD6 spoke about how resource constraints added to the workload burden in small universities. Similarly, Harland et al. (2010) suggest that "academics are stretched thinly as they respond to different demands on their time" (p. 95). It is important to note that, in terms of the individual academic responses on workload, professors had a higher research time allocation and lecturers had higher teaching allocations. HoD3 confirmed that prolific researchers are given more research time and less teaching time:

We the heads of departments and the pro vice chancellors can slightly alter the percentage [of teaching and research]. So, professors [who] might be prolific producers of articles, might be able to have a reduced teaching workload so they can spend more time on research.

The majority of academics (83.87%) confirmed that their teaching load has not been reduced to support research productivity. Instead, A13 questioned ‘*why should profs. get lower loads?*’. It appears that the teaching load is removed from research-active staff and passed on to other staff. Consistent with overseas experience (Harman, 2006; Hancock et al., 2015; Sikes, 2006), this study found that the workload demands have increased.

Previous literature cautions about the increase in stress and anxiety among academics (Ashcroft, 2006; Middleton, 2005). Similarly, in this study, the HoDs and academics both confirmed that many of their colleagues who did not agree or could not cope with the increasing demands of conducting both teaching and research tasks (coercive pressure) had left academia in the earlier rounds of the PBRF. It is very concerning to hear that the PBRF has increased stress and illness among academics and caused them to leave. A12 said, “[PBRF] has made recruitment more difficult and thus has demotivated colleagues collegially and probably increased stress, illness and, therefore, staff turnover”. Kinman and Jones’ (2003) findings that many academics were considering leaving academia because of their dissatisfaction over the past few years are also evidenced in this study. In addition, HoD8 mentioned that academics who were going to retire were more vocal with their criticisms of the PBRF regime. HoD7 stressed that if academics are not engaged with the PBRF expectation to increase research outputs, then they need to leave. It seems evident, therefore, that academics have no choice but to comply (coercive pressure) with PBRF requirements if they choose to remain in academia.

The HoDs and academics confirmed that there is a renewed focus on research productivity. The HoDs explained that many systems and practices which are aligned with the faculty goals to measure and monitor research progress have been put in place in universities. These systems were found to be similar (mimetic pressures) across the universities. The findings from the interviews indicated that the HoDs believed that several avenues of support were provided to academics to improve their research productivity under the new PBRF environment. HoDs spoke about the availability of

mentor support, the creation of research space through careful timetable planning, and the provision of research grants to academics for proofreading. According to the HoDs, these are some of the strategies put in place to support the academics. At the same time, the HoDs spoke of the numerous processes that have been put in place to monitor academic progress, for example, mock reviews. It appears the monitoring systems that were set up to evaluate academic processes were well planned and executed carefully. However, contrary to what was claimed by the HoDs, the majority of academics (51.16%) indicated that they did not receive any support from their line managers.

Instead, academics suggested that HoDs are using processes such as mock reviews and meetings as performance monitoring systems. Previous literature (Ashcroft, 2006; Peters, 2014) suggests that the increased monitoring instruments in universities may have led to feelings of distrust between HoDs and academics. To exacerbate the situation, according to Curtis (2007), HoDs may have information relating to individual academics. As a result, managers can use this information to place performance monitoring upon staff who are not producing research publications. In this study, A14 referred to the PBRF as “*an instrument for HR (human resource managers) to intimidate and coerce academics*”. Many of the academics’ responses displayed a negative feeling towards the PBRF. It is clear that academics are now finding themselves in a new environment where there is less academic freedom, as was found in prior literature (Roberts, 2013; Townley, 1997).

In terms of academic experiences, the HoDs and academics were in agreement that there is now a new work environment. HoD8 said that it is very stressful to work in the current university environment, because their university’s central office (the VC’s office) has introduced more strategic research university management (coercive pressures). In this study, HoDs and academics shared how colleagues who were not research active either left, were converted to teaching fellows or worse “shown the door”. HoD8’s perspective of the new work environment in academia sums up the impact of the PBRF on academia well: “*I find it hard in my own heart to encourage someone to be an academic*”. It appears that the majority of academics are unable to cope with the coercive pressure in universities as a result of the PBRF.

Thirty-one percent of academics agreed that the PBRF had a significant impact on staff turnover. As A33 indicated, “*When it [PBRF] was introduced, some staff who had never done any research retired*”, which indicates that the new work environment in

universities had no place for research-inactive academics. A12 emphasised the point that the PBRF has increased stress among academics and that this stress has affected the personal health of academics and their ability to cope with their increasing workload, causing some staff to leave. On the other hand, almost all the HoDs were agreed that the PBRF impacted their worldwide status and reputation positively. Some HoDs and academics confirmed that academics were poached by other universities nationally and internationally, thus increasing staff turnover. However, only 22.58% of academics agreed that the PBRF improved their status and recognition. The evidence from the findings in this study confirmed previous findings that the PBRF has impacted staff hiring and retention policies (Broadbent, 2010; Brinn et al., 2001). Sixty per cent of academics agreed that the PBRF has impacted staff recruitment. Staff recruitment policies in universities have been aligned to meet PBRF requirements. It is clear that the key criteria for recruitment into universities today is the completion of a PhD and the potential to have a good PBRF profile.

8.2.2 Teaching and research nexus

The second research question for this study asked: What is the relationship between teaching and research in the accounting discipline in New Zealand universities? To provide answers to this question, the nexus between the teaching and research was explored.

Both the HoDs and academics agreed that academics in universities must focus on research. For example, A31 believed that “*Knowledge growth is part of the function of university staff*”. Although many HoDs perceived research productivity to have increased, the majority of the academics felt that the PBRF has only a moderate impact on research productivity and research quality. The majority of HoDs suggested that academics’ research productivity has a significant influence on their promotional prospects. HoDs and academics also indicated that the PBRF had a significant impact on lifting the status and image of New Zealand research nationally and internationally.

In terms of the administrative/service tasks, academics felt that the PBRF had little impact on their willingness to accept administrative and service tasks. However, HoDs perceived that academics were less likely to volunteer for administrative tasks because of the pressure to be research active. It is probable that academic willingness is not the issue; instead, it appears that academics may not have a choice. For example, A10 said, “*service*

hours are a must". However, the majority of academics (64.52%) suggested that they have little time for student supervision and support. HoDs also raised concerns that there is a trade-off with other tasks such as student support. Further, A12 also suggested that with the time pressures in the PBRF environment, academics are setting assessments to ensure that marking time is minimised, discouraging the setting of meaningful assessment. These findings highlight the fact that there may be less support available for student learning in the university. This lack of support may have serious long-term impacts on student performance in universities. The majority of HoDs and academics thought that the paperwork involved in the submission of the evidence portfolio consumes too much time. This is an important finding because academics are already pressed for time to complete their teaching and research tasks. The administrative burden of preparing and submitting their EPs adds to their time constraints.

There was concurrence between the HoDs and academics that there is less flexibility in task selection based on task preference. The majority of the academics indicated that they preferred research activities; in the main, these academics were professors. Six academics who were lecturers indicated that they had a higher preference for teaching. However, the majority of academics were not always able to get a higher allocation of their preferred tasks. Twenty-nine per cent of academics indicated that they did not have flexibility in the amount of time they spent on teaching, research, and administrative/service tasks. It appears that academics have little say in their workload planning.

There was a general perception between the HoDs and academics that research should inform teaching, stressing that it is beneficial to maintain the teaching–research nexus. The majority of academics (73.34%) agreed that research-informed teaching is important. However, many were concerned by the lack of measurement of research-informed teaching. One HoD suggested that the PBRF's design should include a measurement of how much research informs teaching. Further, several HoDs and academics were disheartened that the PBRF's focus on publication in high-ranked journals marginalised the impact factor of research that benefitted New Zealand society. Furthermore, the HoDs suggest that, because PBRF rewards have been aligned with research productivity, academics are only motivated to achieve good research scores. With the increased pressures to be research productive and the corresponding rewards in terms of a good PBRF profile and promotional prospects for being research productive, development in

teaching activities has been sidelined. Previous literature (Smart, 2009; Teichler & Arimoto, 2014) cautions that if academics were to focus on research, then something would be sacrificed. Hancock et al. (2006) warn that the tension from rising workloads may endanger the quality of both teaching and research.

Consistent with previous literature (Elton, 2000), both the HoDs and academics discussed the hiring of teaching assistants who focus only on teaching. These practices are believed to further increase the gap in the teaching and research nexus. HoDs and academics in this study confirmed that there is no research expectation from academics who are on teaching-only contracts. If the teaching-only staff are not expected to research, then this practice will affect the teaching–research nexus negatively in the long term. This is an issue that policymakers need to address, because these practices are contrary to the expectations in the Education Act 1989 (S162 (4a(iii) and (iv))), as the Act states that research and teaching in universities must be closely interdependent and that most of the teaching should be carried out by people who are research active.

8.2.3 New and emerging researchers

The third research question for this study asked: What issues and concerns do new and emerging accounting researchers have relating to the PBRF? As the findings in this study have shown, several HoDs were concerned that the emerging researchers may struggle to develop the teaching skills required and at the same time achieve publication targets. As evidenced in this study, the PBRF requirements have had a significant impact on hiring practices in universities. In this context, there are concerns that universities are reluctant to hire new and emerging researchers because doing so may risk their university rankings (an illustration of normative pressure). For example, HoD2 said:

If I look at the [PBRF] system design it does not allow sufficient flexibility in terms of recent doctoral sort of completion. For new staff and new emerging researchers is still quite demanding. It will be difficult to appoint these people because the rank of the university could suffer as a result.

It appears the HoDs understand that there is a lot of coercive pressure for new staff to carry out their duties in a PBRF regime, pressures which new and emerging staff may not be able to meet. The PBRF design does not include sufficient flexibility for new and emerging staff. As a result, HoDs are more reluctant to recruit new and emerging staff. These hiring practices may have serious consequences on the government's objective to build a sustainable tertiary workforce (TEC, 2016). Similarly, Adams (2008) finds not

only that the PBRF was a challenge to new staff, but also that fewer staff under 35 years of age are participating in the PBRF exercise. Consistent with Adams' findings, the academics that were classified as new and emerging researchers formed a small population in this study.

HoDs and academics also confirmed that some academics are hired solely to teach. Academics on teaching-only contracts are not expected to research. In line with previous literature (Curtis & Matthewman, 2007; Brinn et al., 2001), the use of teaching-only contracts could be a sign that the new staff have been sidelined in the evaluation processes, causing them to have poor knowledge of performance-based research systems' expectations. For example, A30 said, "*I do not know what does PBRF stands for here*".

Similarly, HoD8 shared "*that's a bit scary for them*" when referring to new and emerging academics who are employed in between PBRF rounds and face immediate pressure to publish. HoD5 added that new and emerging academics do not have the time to pick up skills like teaching and setting assessments; instead they just focus on research productivity. HoD5 said that new and emerging researchers need:

time to think about ways you are going to deliver your material and what you are going to teach, and prepare your lecture and tutorial, that is actually what kills the new emerging researcher and that consumes a large amount of time.

Having insufficient time to think may mean that the teaching quality will become compromised. Further, HoD5 suggested that the lack of time for new and emerging researchers can "*kill*" them, meaning it will be difficult for a new academic to survive in the new work PBRF environment.

8.2.4 PBRF's requirements for research outputs

The fourth research question for this study asked: How do accounting academics rate the PBRF's requirements for research outputs in terms of their effectiveness, sustainability, and the benefits obtained? In terms of the effectiveness of the PBRF, the HoDs perceived that the PBRF has achieved its goals in terms of increasing research productivity. However, the PBRF system has caused many negative consequences. Academics are working overtime to complete their teaching and research tasks and many academics have left academia. New accountability strategies have caused an increase in what is measured for research productivity, the consequence of which is a compromise in other academic

tasks such as developments in teaching. Both the HoDs and academics were concerned about the negative gaming practices. Research-inactive academics have no place in the new PBRF environment. Academics are facing time pressures and appear to have no choice but to accept the new environment in academia or leave. These findings reinforce what was found in previous literature (Harland et al., 2010; Mansfield, 2006). This study also found that HoDs and academics were working under immense (coercive) pressure. The question that should be addressed is: For how long can academics continue to work this way? If there is restricted academic freedom in pursuing research interests, innovation is curbed and, if academic freedom is curbed, the achievement of the wider government priorities is also at stake. One academic stressed the need for policymakers to awaken to the reality that academics will not be able to sustain the “*relentless*” requirement to publish, an issue that was raised in previous literature (Sikes, 2006). Roberts (2013) suggests that academics are operating like machines producing outputs under the PBRF regime. Further, if academics are unable to meet the system’s expectations, they are asked to leave. For example, HoD 2 shared that ‘*those not going to score well [in PBRF] or not going to be research active, we help them in moving on, that is just part of the game*’. The coercive pressures that academics face are immense, because the inability of some academics to remain research productive will cost them their jobs. The Education Act (1989) prescribes that academics must be advancing in research. However, the findings in this study showed that some research-inactive staff are being offered teaching-only contracts. These teaching staff are not expected to research. In contrast, some research-active academics are given a reduced teaching load. In this way, the PBRF requirements are widening the gap between research and teaching.

Generally, previous literature has questioned the sustainability of the funding exercise in terms of cost, mainly because of the potentially decreasing returns predicted by prior studies (Hicks, 2012; Woelert & McKenzie, 2018; Martin, 2011). As evidenced in this study, HoDs seemed to have very little knowledge or none at all on the funding allocations in their university. One academic (A12) raised the concern that there are hidden costs in the PBRF process, which worked “*by fiddling teaching burdens*” for academic work. Roberts (2013) is concerned that the human costs of the PBRF exercise outweigh its benefits. This study found evidence of human costs such as academics’ working long hours into the evenings. For example, A28 stated that, “*the cost of the exercise (especially regarding academics’ time) is now starting to outweigh the incremental benefit.*” Having

to work beyond their contractual hours may mean that academics have less balance in their work and family life and that they may suffer illness related to increasing workload and stress. The funding decisions seem to be made at central or university level. This study found that 77% of academics found that the administrative burden involved in the EP submission consumed too much time. Almost all the HoDs also raised concerns about the administrative burden created by the PBRF. It is ironic that in the midst of concerns over huge costing implications such as administrative costs and other hidden costs involved in carrying out the research exercise, little is actually known about the costing details. A12 adds that, “*and presumably producing fraudulent annual reports of costs and revenues, by not stating the value of ‘voluntary’ work*”. In this context, there is much doubt over the economic relevance of the exercise, given that the costs of the exercise were found to outweigh the benefits. Similar to Butler’s (2007) study, the ability of research exercises to measure quality was also questioned by those who participated in this study.

In terms of the benefits of the PBRF, both the HODs and academics indicated that the funding exercise has lifted the status and image of New Zealand’s universities in the eyes of the world. HoDs perceive that there is an increase in the number of research publication in the A & B journals. Academics have been found to be more well rounded in that they are now also able to successfully apply for external grants. The HoDs and academics were also asked what impact PBRF has on the accounting discipline. Several specific issues should be addressed for the accounting discipline. It is no surprise that to obtain accreditation with the AACSB, universities need to ensure that they have sufficient staff who are research active. Together with the government’s strategy (Education Act 1989) to recognise the interdependence between teaching and research, there is strong promotion for the teaching–research nexus in an accounting discipline (Hancock et al., 2015). However, the findings in this study confirmed that the emphasis on publishing in high-ranked journals, which illustrates both normative and coercive pressures on academics, is not useful in the accounting discipline. Thirty percent of academics thought that the PBRF had a negative impact on the accounting discipline. Value is added to the accounting discipline and profession if research builds the accounting curriculum and adds value to practice. However, the focus on publishing in highly ranked overseas journals does not benefit New Zealand society. For example, A12 suggests that, “*It makes*

NZ look good outside in the top US_UK journals but, except to collect data, most academics are ignoring their potential impact on NZ”.

8.2.5 PBRF impact on teaching

The fifth research question for this study was: What impact has the PBRF had on academics’ teaching, if any? The majority of HoDs did not agree that the PBRF had an impact on teaching. For example, HoD7 asked “*Why should there be an impact on teaching?*”. Twenty-four per cent of academics also did not agree that the PBRF had an impact on teaching. Although previous literature suggests that the increasing focus on research tasks reduces academic focus on teaching activities (Brinn, et al., 2001; Harman, 2006), some HoDs and academics did not agree that the PBRF has an impact on teaching. HoD1 confirmed that academics tend to be people who have done well in school, adding that the best teachers are usually good at research as well. Previous literature also discussed the rise of new entrepreneur academics who are able to successfully combine their academic skills (Shore & McLauchlan, 2012). Several HoDs believed that academics understand their role changes, i.e., shifting towards increased research productivity, while maintaining good teaching standards and supporting administrative and service roles. Forty-five per cent of academics in this study suggested that they can maintain a high quality in both their teaching and research activities. There was some evidence in the findings in this study that there is a growing pool of academics who understand the reform trends in universities. Similar to the UK experience, it appears that, in the likelihood of facing loss of employment, academics have chosen to conduct themselves as entrepreneurs. These practices have been defined as “third mission” or “third stream” activities, where there is evidence of a move towards commercialisation (Shore & McLauchlan, 2012). For example, HoD4 explained that academics are getting better at securing research grants, a clear characteristic of an entrepreneurial academic:

[PBRF] makes researchers in accounting and finance maybe a little bit more, well rounded if you like. Now we are getting a little bit better at putting in these sort of grant applications and working in research teams as well.

However, it is important to take note that 24% of academics felt that there was less time available for teaching activities and 41% of academics indicated that there is less time to develop innovative teaching. Therefore, although academics did not agree that the PBRF had an impact on teaching, there is a sense among some academics that the funding

exercise is doing nothing to improve teaching activities. Similarly, HoD8 suggested that the availability of resources such as slides in the textbooks makes it easy for academics to conduct classes: “*so for a good show, you are alright*”. Both HoDs and academics suggested that there is a lack of incentive to focus on teaching activities. Therefore, it appears that teaching is, nevertheless, impacted by the PBRF system. If academics do not have time to develop innovative teaching activities, then the quality of their teaching will be affected. Bui and Porter (2010) suggest that the concentration on research in universities is a factor that is affecting teaching effectiveness and also add that teaching could even be viewed by academics as a burden.

Another important finding in this study and also in previous literature (De Lange et al., 2010) is that “support” in the form of reduced teaching load was only provided to selected researchers who had the potential to “win” in the PBRF game. For example, HoD3 shared that “So, professors who might be prolific producers of articles might be able to have a reduced teaching workload so they can spend more time on that[research] but basically the workload model is there and you have to spend some time on teaching, some on research. (HoD3)”. However, A12 is of the disillusioned viewpoint that “This [reduced teaching] is done only for the select few ghost members who are on payroll but no one ever sees especially the students” because this has impact on their own research productivity. It is important to note that the majority of the questionnaire respondents in this study are professors. Curtis (2007) suggests that professors are part of the PBRF qualitative evaluation design team. Curtis suggests that professors stand to benefit the most in the PBRF process. A24 added that it is the professors that receive reduced teaching loads. This comment reinforces the viewpoint that only research-active academics are able to negotiate a reduced teaching load. These practices are causing angst among the other academics.

8.2.6 PBRF continuation

The final research question for this study asked: Should the PBRF be maintained in its present, or some other, form? The majority of the HoDs and academics did not agree that the PBRF should be maintained in its present form. Seventy-five percent of academics indicated that PBRF should not be maintained as it is. Several academics, nevertheless, strongly suggested that the PBRF should be abolished. For example, A14 said: “*PBRF should be abolished, it’s the wrong instrument used for the wrong purposes*”. Further,

A10 said: “*get rid of this game: it doesn't create a research culture*”. Academics felt that the PBRF exercise was an administrative burden, one which was costly and time consuming. However, one HoD acknowledged that the PBRF has stood the test of time under different political parties and believes it will remain for some time. Nevertheless, many other HoDs and academics believed that a far simpler model that rewards both research and teaching can replace PBRF. Generally, the HoDs’ perceptions and academics’ views of the PBRF experience are mixed. The HoDs and academics provided many suggestions to improve the PBRF design for the future such as increasing the assessment period from the current 6-year cycle and including teaching as a component in the PBRF design.

8.3 Institutional Impact on Academic Life

As discussed in chapter 4, the analysis of the impact of the PBRF in this study drew on institutional theory. Institutional theory is specifically relevant in this study, because it proposes that organisations set up systems and processes that are similar to those in other organisations in response to internal and external regulation. The interview and survey findings suggested that coercive, mimetic, and normative forces of isomorphism are occurring in universities in New Zealand as a result of the establishment of the PBRF.

The government, through the TEC, recommended that the PBRF be set up to encourage and reward research excellence and to build a knowledge nation (TEC, 2001a, 2001b). The PBRF was set up to facilitate quality evaluation exercises in universities (MOE, 2013a). The PBRF panel reviews the design of the system regularly and is responsible for evaluating the EPs on the basis of the prescribed PBRF design. Individual academics in universities need to compile and submit their EP every 6 years in accordance to the PBRF requirements. The universities are, therefore, responding to these coercive pressures and submitting the EPs in compliance with the regulations set by the PBRF.

Coercive sources of isomorphism originate from formal and informal pressures (Boland et al., 2008). Therefore, the first and main evidence of coercive pressure comes from formal government regulations through the PBRF. It is clear that universities understand that they need to abide by the PBRF rules and regulations that the government requires them to follow. The formal external pressures i.e., the coercive pressures include the rules and regulations that the PBRF has set up to administer the Quality Evaluation rounds. For example, the design for an EP submission requires evidence to be submitted in three

specific areas: research outputs, peer esteem, and contribution to the research environment. All the universities in New Zealand are currently required to submit these EPs every 6 years. There is evidence of changes in the universities' support systems as a result of the PBRF. For example, universities have set up committees which include some key staff to ensure that academics are working towards the submission of their EPs. The need for universities to justify their performance through various reporting mechanisms and the adoption of formal structures such as the PBRF committees are consistent with previous literature (DiMaggio & Powell 1983). HoD8 spoke about the setting up of a PBRF office:

The PBRF office has several high-ranking people, a director of research, and they do quite a lot of talks around the university, the university has this ongoing, tracking on how we're going with the PBRF and then it's put down to each of the colleagues and the colleagues tells each of the heads of department how your staff are doing.

There is an aligning of formal systems such as staff recruitment policies and staff monitoring systems towards highly rated measures such as research publication (formal coercive pressure). Formal legitimate structures such as recruitment and appraisal strategies have been aligned to the government initiatives. It appears these formal systems were put in place to also provide evidence to the government of the universities' commitment to boosting their research productivity. University HoDs seem very receptive to implementing strategies to encourage research efforts. HoDs believed that these systems would help to enhance research productivity in universities in both the current and future research evaluation exercises. They thought implementation of the systems would ensure that universities would gain a good rating nationally and internationally. HoDs are doing everything they can to put systems and structures in place to provide the best opportunity for their university to get good PBRF scores and secure funding now and in the future.

Secondly, informal coercive pressures are expectations on organisations which include someone or something exerting power over another actor (DiMaggio & Powell 1983). In universities, the informal pressure arises from the imposition of the PBRF on academics from line managers who are tasked with ensuring that academic staff are research productive. At the same time, there is the threat that poor performance will cause a poor PBRF score for the university. The findings show that academics have no choice but to

follow the university direction to do whatever it takes to improve their research profile or rankings, even if it means a trade-off with their other teaching and administrative/service tasks and working long hours. This is evidence of informal coercive pressures on individual accounting academics to follow the policies within their departments. In relation to workload, there is a renewed focus on research excellence. According to HoD3:

now everybody knows it's absolutely required because it's supposed to be 40% of your role and you can be, I suppose, dismissed or dutifully pushed out if you're not doing it.

In this context academics have no choice but to work longer hours to ensure that they meet their research output expectations. HoD3 added: *“but I think people just get on with it”*. A comment made by HoD8 echoed the thinking of many other HoDs: *“I would say working hours in general have increased, like, I don't know from an average of 40 hours a week to 50 hours a week”*.

For example, HoD1 said: *“but I guess if somebody was non-compliant, you know, I would have to talk to them to find out why they weren't doing what they needed to do and work with them to address that”*. In addition, HoD1 added:

To manage the PBRF process of the school, so, they send out reminders; that was reviewed by experts in the area from within the university who gave us feedback. The process now is very much more managed from the university level.

The HoDs in this study confirmed that there were many who did not agree or could not cope with the PBRF environment in the earlier rounds and that they subsequently left their universities. For instance, HoD 3 said: *“when the PBRF first came in and after the first round there was quite a bit of pressure and some people did leave”*. HoD6 added that *“it's sort of a compliance thing.”* (indicating informal coercive pressure).

HoD2 stressed that *“definitely we won't tolerate research-inactive staff”* and added:

we sort of look at staff in terms of research proactivity in terms of how they would be scored in PBRF and all the ones who are not going to score well or not going to be research-active, we help them in moving on ... that's just part of the game. I mean if this is how you are going to be judged, well that's exactly what you needed to do.

Further, the consequences of poor research performance in the PBRF system are reduced funding. The PBRF allocates funds to universities based on the PBRF scores of each university. Consequently, academics are feeling the (informal) pressure to ensure that their individual scores add to the university score and help their university secure funds. HoD4 talked about how a good PBRF score is linked to obtaining funding, saying: “*ensure that they’re doing research activities that would get them a good PBRF score such as getting external research funding, going to conferences, giving presentations, all those sorts of things as well*”. Universities themselves are under (informal) coercive pressure to perform well in the evaluation rounds and secure these funds. Beyond the funding, universities are under pressure to abide by the PBRF’s expectations, because a poor research performance will also negatively affect their status, reputation, and research ranking nationally and internationally.

The HoDs also pointed out that beyond the financial rewards, the reputation and status of the university are based on their performance ranking by the PBRF, another form of informal coercive pressure. Academics are also under pressure to ensure that they contribute to the improved reputation and status of the university by publishing in high-ranked journals. For example, respondent HoD2 said: “*in terms of recognition, in terms of prestige, in terms of reputation it’s definitely important for us too*”. The comments above all show different forms of pressures at work where, consistent with the literature, HoDs are emerging as “knowledge HoDs” with a task to “monitor academic performance and maximise returns from research” (Peters, 2013, p. 13). If academics are unable to meet the PBRF research expectation, they are expected to exit academia. In this environment, the formal and informal coercive pressures to perform are immense.

Mimetic pressures occur when organisations imitate other successful organisations in order to survive when facing high levels of uncertainty (DiMaggio & Powell, 1983). This type of institutional isomorphism has commonly been cited as explaining the adoption of new management techniques in the face of uncertainty (DiMaggio & Powell, 1983). Universities appear to have set up similar systems that promote efficiency and accountability to legitimise their actions. HoDs indicated that there is a focus on adopting formal structures such as mock reviews to monitor academic research progress and setting up a database to collect the research information from staff. Many HoDs also shared that they refer to university rankings to identify their performance in comparison to the other

universities' rankings. There is consistency among the HoDs that these imitative practices are evidenced in all the universities, showing signs of mimetic pressures.

Universities have set up similar measures for academics within their faculties and departments to ensure that research productivity is carefully monitored. The HoDs' comments provided evidence of many similar practices among New Zealand's universities in terms of hiring and research performance monitoring systems. As HoD3 said:

It is very clear right from the interview stage that it is part of your job, you're expected to spend 40% of your time on doing research and it's followed up.

Similarly, HoD 4 stated:

This university does have a requirement that when we do select somebody to recruit, ultimately, we have to actually assign them with a PBRF score and the assessment of what we think they will be. The university doesn't want us to be really hiring people if their PBRF score is not going to be reasonably good.

Universities seem to be following the practices in other universities (mimetic pressures). In this study, HoDs and academics perceived the PBRF to be a funding allocation tool. Therefore, many of the universities were following each others' practices to ensure that they achieved a high PBRF score and did not lose out to the other universities. Further, almost all the HoDs spoke about publishing in top-ranked overseas journals. The practice of comparing journal rankings is the same in all universities (mimetic pressure). Therefore, according to Scott (1987), institutions will use similar structures that mimic those used by others and those that appeal to key stakeholders.

Another example of the isomorphism pressure in universities comes in the form of normative pressures. Normative isomorphism is built on values and professional norms which originate from within the university (Zucker, 1987, as cited in Boland et al., 2008). Universities are subject to this form of institutional isomorphism (DiMaggio & Powell, 1983). Universities directly encouraged research performance through their emphasis on the monitoring and measuring of research productivity. PBRF expectations are shifting academics' focus towards research. The PBRF promotes research as a professional norm

and value among academics in universities in New Zealand, thus fulfilling the normative expectations of the PBRF.

The submission of the EP documents is evidence of a professional norm and is of significant value among academics. All academics are submitting their EPs as required, an illustration of complying with normative pressure. HoD8 confirmed this compliance, saying: “*we have all submitted our draft EP’s for the current round*”.

The external pressures from the government put pressure on the internal processes in universities to have staff perform in research so that they can receive funding and also secure a good position in international journal rankings. These normative pressures place emphasis on research activities and, at the same time, sideline accounting departments’ focus on teaching activities. For example, HoD8 revealed how the PBRF affects almost all aspects of academic life, evidencing how normative pressures place importance on PBRF expectations:

It [PBRF] has influenced academics, it has influenced academics in the way they plan their work, what they do for their work, their working hours and recruitment.

HoDs explained that research productivity is vital to ensure that their ranking is good in comparison to that of other universities. Therefore, as a consequence of normative pressure, the new work environment in universities represents a space where research productivity and publication in top journals take first place. For example, HoD2 said: “*because without publications they will not be considered as research active.*”

These observations show that strong pressures are being placed on academics by both the HoDs and the senior management team of their university. There appear to be all kinds of pressures put on academics. Roberts (2013) suggests that the PBRF is merely focused on a list of research outputs. The discussion above draws on institutional theory to provide insights into the impact of the PBRF and how it drives universities to adapt to their external environment. This discussion provides better insights and value to the understanding of organisational response to the requirements of the PBRF.

8.4 Implications of the study

The findings from this study showed that the PBRF has had a significant impact on accounting schools and their staff. The government established the PBRF “to ensure that

excellent research in the tertiary education sector was encouraged and rewarded. The research performance of TEOs is assessed and then they are funded based on their performances” (MOE & Transition TEC, 2002, p. 7). Therefore, the PBRF system has some significant consequences for universities. The consequences that the PBRF system has in three main areas: accounting faculties, the accounting profession, and academics are discussed next.

The responsibility to assess research productivity ultimately fell into the hands of the universities’ HoDs in their respective faculties. The findings discussed in chapters 6 and 7 suggest that many systems and policies have been set up to ensure that research outputs increase and that these processes are carefully monitored. Previous studies such as Curtis (2007) and Broadbent (2010) indicate that university HoDs were not provided with any guidelines and that the entire process is “gamed”. These studies found that academic staff have been either included or excluded from the evaluation submission to ensure that the PBRF scores are at their best. Further, the findings in this study and those in previous studies (Good et al., 2015; Hattie & Marsh, 2004; Broadbent & Howard, 1998; Harland et al., 2010) confirm that academic identity, role, employment, and position are affected. The HoDs appear to be dutifully abiding by the PBRF rules for legitimacy reasons brought about by coercive, normative, and mimetic isomorphism pressures and to obtain higher ranking and funds. They appear to be taking short-term approaches to boost research ranking in their hiring and retention policies. As discussed in previous chapters, new accountability and control system practices may not always add value to research (Harland et al., 2010). The continuous monitoring systems that have been carried out in universities add to the administrative burden as a whole. Further, academics are feeling the pressure of being monitored and pressured (coercive pressures) to publish in high-ranked journals. The findings in this study confirm that the struggles of the academics are either misunderstood, neglected or ignored.

While most HoDs have a positive attitude towards the overall objective of the PBRF, there are many challenges that emerge because of it. The undesirable consequences of the PBRF are gaming behaviour and the overconcentration on publications in overseas journals. These marginalise New Zealand research and may have future detrimental effects on the development of the New Zealand economy in terms of the impact that research can have on it. This study argues that little added value that impacts and

influences the knowledge base of New Zealand and its betterment is coming from the PBRF in its present form. The ease with which HoDs may be willing to make excellent teachers redundant, teachers who may not be research active, is concerning. Accounting schools are also seen as being especially vulnerable to poor performance in performance-based research funding systems, given their large student-to-staff ratios and their high proportions of developing researchers relative to other disciplines.

The majority of accountants in New Zealand graduate from New Zealand's universities. Therefore, the findings in this study should be of great interest to the accounting profession. Professional bodies are keen to ensure that universities prepare new accounting graduates adequately, so that they are ready to play their part in their workplace and in society. Therefore, it is suggested that professional bodies need to ensure that academic research has the potential to address future issues that might affect accounting curricula and issues in an accountant's future workplace (Duff & Marriot, 2015). However, with the PBRF, there is a lack of promotion of research in this area, a deficit that the professional bodies need to be concerned about. Academic research publication is being dictated by the PBRF and directed towards what can be published in top journals. In the PBRF regime, it appears academics are very focused on increasing their research outputs, publication in top journals, and securing their very survival in academia. Although academics strongly advocate research-informed teaching, there is little evidence of this happening. For example, research-active academics are given lower teaching allocations. Academics are frustrated that prolific researchers are not contributing in the classroom and to student learning in general. To reduce the PBRF impact of having staff that are research inactive, it appears academics are hired on teaching-only contracts. This study also found that academics are not able to allocate time for innovative teaching practices. Little attention is being directed towards preparing graduates for their future work environment. Such practices and omissions may have significant negative consequences for student learning and experiences in general. The findings in this study also highlighted the implications for the research and teaching nexus that government policy and university systems relating to PBRF are creating. In addition, conflicting government objectives need to be addressed. As mentioned in the earlier chapters, the Education Act (1989) encourages the interdependence between research and teaching; however, while the PBRF system rewards research productivity, there is no similar tool to assess and reward teaching quality. The findings in this study raised

concerns that the PBRF system may have negative implications in terms of the development of innovative teaching practices. The conflicting objectives of the Education Act and the PBRF need to be addressed. If they are not, there may be serious consequences for accounting in New Zealand in the longer term.

Finally, the objective of the establishment of the PBRF exercise in New Zealand is noble; however, it has brought about adverse consequences regarding the lives of academics, many of whom have left academia. Workload has increased and the impact on teaching is unclear. Academics are absorbing many of the costs and burdens of the requirements of the PBRF. There is a relentless quest for research productivity by the senior university management. Research productivity has been narrowly confined to publications according to some abstract ranking rather than on whether the research has an impact on society. The ability of academics to carry on this way is questionable and the sustainability of the PBRF needs to be reviewed. The PBRF was introduced to facilitate the building of a knowledge nation. However, the PBRF's requirements to publish in top-ranked journals has meant that the increasing research outputs are not directly benefitting society in New Zealand. Academic freedom is restricted and academics are unable to pursue their research interest. The emphasis on publishing in highly ranked journals seems to be at the expense of academics' own research interests. Academics are powerless to pursue their real research interests and, instead, focus research towards topics that have a high chance of getting published in high-ranked journals which are seldom read by practitioners in the field. One implication of this type of practice is that it may curb creativity and potentially thwart impactful research.

8.4 Summary

This chapter provided a comprehensive summary of the research findings and answers to the research questions posed in this study. This study finds that although the standard workload ratio remains the same, academics are working longer hours to complete their tasks. There is evidence of stress and illness among academics which may be linked to the high expectations of PBRF. Academics are under a lot of (coercive and normative) pressure to remain research active, or they may be asked to leave academia. There is a general agreement that research-informed teaching is important, however there are concerns that there is a lack of the measurement of it. Academics are unable to focus on developing innovative teaching activities. The new work environment in academia is also

a very challenging place for new and emerging academics to start their career. Both the HoDs and academics are concerned that academics cannot work under such pressure in the long term, questioning the sustainability of the PBRF exercise. The findings in this study also show that there are hidden costs involved under the PBRF regime such as academic time. The economic relevance of the PBRF exercise in the midst of unknown costs implications is being questioned. Majority of the HoDs and academics did not agree that PBRF should be sustained in its current form.

CHAPTER 9

CONCLUSION AND RECOMMENDATION FOR FUTURE RESEARCH

9.1 Introduction

The previous chapter triangulated the main results drawn from the interview findings and questionnaire results, thus providing the answers for the research questions for this thesis. In this concluding chapter, the contributions, limitations of the study, recommendations for future research opportunities, and concluding remarks are provided.

9.2 Thesis Review

The primary objective of this study was to investigate the impact of the PBRF on accounting academics' work lives. Arising from the primary objective were secondary objectives which included the need to explore the perception of HoDs on the experiences of accounting academics and to examine accounting academics' viewpoints as regards the impact of the PBRF on their work life.

Participants in this study included the accounting HoDs (and HoD nominees where the HoD was unable to participate) in all eight New Zealand universities. Thirty-four academics completed a questionnaire that included open-ended options for almost all the questions. Several methods were used to analyse the data. The interview data was analysed using thematic analysis. The design of the interview guide was based on prior studies. A sequential method was used, where the findings from the interviews from the HoDs was used in the development of the questionnaire. The HoDs' comments enabled the researcher to develop better and more insightful questions and options in the survey instrument. Descriptive statistics were used to analyse the questionnaire findings. The results of the key findings from both methods were then triangulated in chapter 8.

9.3 Contribution of the Study

Overall, this study has contributed to the literature on the impact of the PBRF on academics' lives in several ways; it has made theoretical, methodological, and practical

contributions. First, in terms of the theoretical contribution, this study applied institutional theory to understand the implications of the PBRF on academic life. This study is the first study to evaluate the impact of the PBRF on accounting academics' life in New Zealand. Prior studies have not focused on the impact of the PBRF on academic life; specifically, there are no studies that investigate the PBRF experiences of accounting academics in New Zealand. This study, therefore, addresses this gap in the literature by documenting the perceptions of accounting HoDs and the academic voice on the consequences of the PBRF on academia. The importance of the PBRF in the public higher education sector has increased because of new public management efforts. New public management has brought a lot of changes to the universities (Peters, 2014; Roberts, 2013). There is a focus on accountability in universities through increased regulation and monitoring systems. These strategies have impacted the work life of academics and caused restrictions in academic choices and affected academic behaviour. When analysing the implementation of the PBRF and the institutional context within which universities operate, institutional theory provided some useful insights regarding academics' responses.

Secondly, this study has made a methodological contribution, because, in contrast to previous research, this study adopted a mixed methods approach to add to the academic literature on the influences of the PBRF on academic life. Previous studies such as De Lange et al. (2010) adopted a qualitative methodology using interviews for data collection. In that study, interviews were conducted with heads of schools with the objective of examining the impact of the ERA on accounting schools in Australia. In another example, Middleton (2005) also explored the PBRF experience of staff in the education faculty using a qualitative methodology. This thesis adopted a sequential exploratory method. This method involved a first phase of qualitative data collection and analysis and a second phase of quantitative data collection and analysis. The triangulation of the interview and questionnaire findings helped the researcher to obtain a deeper understanding of the issues at hand in this study.

Finally, in terms of a practical contribution, this study has provided compelling qualitative evidence of the impact that the PBRF has had and is having on academics' work life. Many areas within academics' work are impacted; for example, academics are working long hours, are stressed, and are under a lot of pressure to research. However, as

this study reveals, many undesirable unintended consequences result from these practices. Only policymakers can alter the design of the PBRF instrument to make it fairer to academic life. To that end, this study provided useful and valuable insights for accounting and other disciplines in relation to the implications of performance-based research exercises. Further, this research has provided an in-depth understanding of the effects on academic experiences that result from changes in the work environment in universities. In particular, it has provided some insights on the impacts of internal systems that were set up in universities to monitor academic progress. It was found that academics do not respond well to these constant surveillance policies and thus this research has implications for the government, universities, academics, and practitioners. It also provides a useful guide for new and emerging academics in terms of their ability to fully understand the requirements of academia and their work environment when accepting their contracts.

9.4 Limitations of the study.

This study has several limitations. First, the response rate for from the academics was low and so more meaningful quantitative analyses such as regression, factor, and correlation analyses of the different groups of academics and the responses that were provided were not possible.

Secondly, the findings from this study are based only on the perceptions and experiences of academics in the accounting faculty and so cannot be generalised to other disciplines. The accounting discipline is different from other disciplines, because accounting schools are also impacted by expectations from the professional bodies.

Thirdly, there were time constraints. The data collection for this PhD study stopped before the fourth PBRF Quality Evaluation round was completed. Richer findings could have been obtained had data on this PBRF round been included.

9.5 Recommendation for future research.

This research has contributed to the literature in a number of areas and has added practical understanding which is of value to accounting academics, HoDs, and senior management in general. This thesis conducted an exploratory study, because there was a lack of literature on the impact of the PBRF on academic life. However, there is evidence that many academics left academia in the early years of the establishment of the research exercise. Research into the reasons why these academics decided to leave would be

beneficial to HoDs in universities, as such information could help them to develop better management of the wellness, care, and happiness in their academic staff.

The impact on teaching developments and innovations were perceived to be negative because of the PBRF. Academics indicated that they have insufficient time to create innovative teaching activities. This area needs to be explored, because there is a perception that the PBRF has impacted negatively on teaching in that academics have a lack of time to innovate in their teaching because of research pressure and commitments. To gain more insights into the academic responses, undertaking a study that used in-depth interviews with academics at all levels would add value to the literature on the teaching experiences of academics.

There needs to be more research on the costs and benefits of conducting the PBRF exercise. It appears there are many hidden costs, especially in terms of human costs involving the long work hours that academics are putting in to cope with their role in academia. Examples of hidden costs include stress, impaired well-being, and job dissatisfaction. Further, a future study on academic experiences and the impact of performance based research funding systems could be extended through the use of the institutional logic theory to explore the multiple logics at play in relation to such processes because of the different logics contestation. A New Zealand case study of one university similar to research conducted in Australia (Sardesai et al., 2017) would allow for a richer understanding of benefits, challenges and consequences of the PBRF impact on academic work-life balance and their well-being.

9.6 Concluding Comments

This study has uncovered some crucial findings in relation to the experiences of accounting academics in New Zealand. Although the PBRF was introduced to encourage research excellence, the exercise has had serious implications in terms of the way academics are being monitored and put under pressure to perform. The PBRF's focus is far too narrow and biased. The sustainability of the PBRF process requires careful review from all related parties and other stakeholders in New Zealand.

This study has given a voice to accounting academics. The findings of this study provided multidimensional perspectives on the take of HoDs and academics on the PBRF experience. However, perhaps the one response (a quote expressed in chapter 7) that I

could not shake off is the one quoted below. It is the one that most powerfully encapsulates the academic experience, the one that resounded as a representation of the “conscience of society”, the one that defined the overall role of an academic quite eloquently, the one that not only requires vigilant attention, but should not be ignored nor silenced:

I think the relentless nature of PBRF is hard on long-term academics. Every 6 years, all the hard work you have sustained over the prior period is ‘wiped clean’ and you have to do it all over again. That is manageable for the first two or three iterations, but the pressure to ‘be at one’s peak’ is relentless. Not many people can function at that level indefinitely and so we have to be careful to recognise that and not expect people to be at the top of their ‘PBRF game’ each and every time. It is important to give back by writing good textbooks, mentoring others, and being someone who has time to ‘sit and chat about research’, which is not always conducive to achieving a high PBRF score oneself. So, PBRF has had its good side, and I think the quality (and certainly quantity) of research in my field has improved because of the incentives PBRF entails. But it is not the whole picture of a well-rounded academic career over many years.

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Appendix 1 Questionnaire

THE IMPACT OF PBRF ON ACADEMIC LIFE IN UNIVERSITIES' ACCOUNTING FACULTIES IN NEW ZEALAND

The purpose of this research is to investigate the perception and experiences of New Zealand accounting academics regarding the impact of PBRF on their roles as researchers and teachers. It should take you approximately 20 minutes to complete the questionnaire.

Thank you for choosing to participate in this questionnaire.

Please indicate which university you are from (Please note that this information will not be disclosed anywhere. The universities will be categorised in codes anonymously for data analysis):

- University of Waikato
- University of Victoria
- University of Lincoln
- University of Canterbury
- University of Otago
- University of Massey
- University of Auckland
- Auckland University of Technology

What is your gender?

Male

Female

Other

What is your age?

below 35 years

36 - 45

46 - 55

56 - 64

above 65

What is your position in the Accounting Faculty?

- Tutor
- Senior Tutor
- Lecturer
- Senior Lecturer
- Associate Professor
- Professor
- Other (Please specify)

What is your highest qualification?

- Undergraduate
- Undergraduate Honours
- Postgraduate diploma
- Masters degree
- PhD
- Other (Please specify)

Do you hold any professional qualification? (You can select more than one)

- CAANZ
- CPA Australia
- ACCA
- CIMA
- Other (Please specify)

How long have you been working in a tertiary academic position?

- less than 5 years
 - 5 - 10 years
 - 10 - 15 years
 - 15 - 20 years
 - more than 20 years (Please specify)_____
-

Display This Question:

If = less than 5 years is selected for question - How long have you been working in a tertiary academic position?

If your academic experience is less than 5 years, please indicate what your main areas of prior work experience was before taking on this position, if any.

What is your understanding of PBRF? (You can select more than one)

- It is an evaluation tool
- It promotes research productivity
- It promotes research quality
- It is an incentive mechanism
- It is used as a promotion metrics
- It is being used to create a research culture
- Any others? _____

Approximately on average how much of your time (in %) is currently spent in the following tasks? (The total sum should add up to 100%)

Teaching : _____

Research : _____

Administrative/Service : _____

Others : _____ (Please specify) _____

Total : = _____

Display This Question:

If 15 - 20 years is selected for question - How long have you been working in a tertiary academic position?

Approximately on average how much of your time (in %) was spent in the following tasks between the years 2000 - 2003? (The total sum should add up to 100%)

Teaching : _____

Research : _____

Administrative/Service : _____

Others: _____ (Please specify) _____

Total = _____

Display This Question:

If more than 20 years is selected for question - How long have you been working in a tertiary academic position?

Approximately how much of your time (in %) was spent the following tasks between the years 1998-2003? (The total sum should add up to 100%)

Teaching : _____

Research : _____

Administrative/Service : _____

Others : _____ (Please specify) _____

Total : = _____

Do you think all academics in a university should focus on producing scholarly research?

Please provide a brief explanation for your answer, if you wish.

Yes

No

Do you think that the PBRF funding exercise should be maintained as it stands?

Please provide a brief explanation for your answer, if you wish.

Yes

No

How would you rate your preference for the following tasks?

Teaching	▼ Prefer a great deal ... Prefer a moderate amount
Research	▼ Prefer a great deal ... Prefer a moderate amount
Administrative/Service	▼ Prefer a great deal ... Prefer a moderate amount
Others, please specify _____	▼ Prefer a great deal ... Prefer a moderate amount

In your current environment, is there flexibility in the amount of time you spend on your teaching, research and administrative/service tasks?

Please provide a brief explanation for your answer, if you wish.

Yes

No

To a certain extent

Would you agree that you have received increased support from your line managers to boost research productivity and quality since the introduction of PBRF?

Please provide a brief explanation for your answer, if you wish.

Yes _____

No _____

The next four questions relate to the support you may have received in recent years to improve your research profile in terms of conference participation, journal publication, research network and other research related activities.

Has a mentor or advisor been assigned to you?

Please provide a brief explanation for your answer, if you wish.

Yes

No

Have you been given a reduced teaching load?

Please provide a brief explanation for your answer, if you wish.

Yes

No

Has your teaching timetable been re-arranged to provide you with a block of time for research activity? Please provide a brief explanation for your answer, if you wish.

Yes

No

Do you receive any marking support?

Please provide a brief explanation for your answer, if you wish.

Yes

No

One of the aims with PBRF is to increase research quality. To what extent has PBRF impacted upon the following areas in your role as an academic? PBRF has resulted in:

	A great deal	A lot	A moderate amount	A little	None at all
Increased overall workload	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased research productivity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased research quality	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improved promotional prospects	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improve status and recognition	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Willingness to accept administrative/service tasks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Have adequate time for student supervision and support in general	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

PBRF has affected academic experiences in working towards achieving high PBRF scores.

To what extent do you agree with the following statements?

	Strongly agree	Agree	Somewhat agree	Neither agree nor disagree	Somewhat disagree	Disagree
Increased time pressures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More motivated to research	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Good instructions in preparing the evidence portfolio	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Good instructions in identifying high ranked journal outlets	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased job satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I look forward to receiving my PBRF score	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

The ranking
of my
research
performance
is very
stressful

The
paperwork
involved in
the
submission
of the
Evidence
portfolio
consumes
too much
time

PBRF has affected academics' teaching role. To what extent do you agree with these statements?

	Strongly agree	Agree	Somewhat agree	Neither agree nor disagree	Somewhat disagree	Disagree	Strongly disagree
There is no impact on my teaching	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The quality of my teaching has improved	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is less time available for teaching activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am able to maintain a high quality in both teaching and research	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

There is
less time
available
for
developing
innovative
teaching

Do you think PBRF has affected staff turnover in your faculty?

Please provide a brief explanation for your answer, if you wish.

A great deal

A lot

A moderate amount

A little

None at all



Do you think PBRF has affected staff recruitment in your faculty?

Please provide a brief explanation for your answer, if you wish.

A great deal

A lot

A moderate amount

A little

None at all

Do you agree with the viewpoint that the role of research is more important than the role of teaching in a university? Please provide a brief explanation for your answer, if you wish.

Yes

No

Both are equal; they complement each other _____

—

What do you think is the impact of PBRF on accounting research in New Zealand?

Please provide a brief explanation for your answer, if you wish?

- Extremely positive _____
- Moderately positive

- Slightly positive _____
- Neither positive nor negative _____
- Slightly negative _____
- Moderately negative _____
- Extremely negative _____

To what extent do you agree that your research supports your teaching in class?

Please provide a brief explanation for your answer, if you wish.

Strongly agree

Agree

Somewhat agree

Neither agree nor disagree

Somewhat disagree

Disagree

Strongly disagree

How do you incorporate research into teaching? You can select more than one response.

- Use my research in lecture discussions and course material
 - Use other academics' research in lecture discussions and course material
 - Incorporate cases/exercises in course material
 - Include as reading list in course material
 - Other, please explain, if you wish _____
-

How important is it to you that research should inform teaching?

Please provide a brief explanation for your answer, if you wish.

Extremely important

Very important

Moderately important

Slightly important

Not at all important

Please share any other experiences and/or any other comments that you have on the impact of the establishment of PBRF on your academic role. If you would like to share further insights to my study, then please contact me via email at sm380@students.waikato.ac.nz, so that we can arrange for an informal discussion. The discussions will remain anonymous. The informal discussion can take place without any linkage to your questionnaire, which will have already been submitted.

Thank you for taking the time to complete this questionnaire.

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Appendix 2 Summary of Literature Review

Author	Year	Title and Aim of Paper	Finding
New Zealand			
Dixon	2014	Title: Accounting research output New Zealand Aim: Research productivity among accounting academics	Growth of research outputs
Chan et al.	2012	Title: Accounting journal rankings, authorship patterns and the Author Affiliation Index Aim: The objective of this paper therefore is to use the AAI method to rank accounting journals.	Concerns of trade-off with other functions and whether overall productivity can be sustained
Billot	2010	Title: The imagined and the real: Identifying the tensions for academic identity. Aim: Impact of PBRF on professional identity and research productivity in the Education and nursing & design discipline	Research & teaching creates tension Insufficient preparation for role changes
Adams	2008	Title: Strategic review of the Performance-Based Research Fund: The Assessment Process. Aim: To examine the Impact of PBRF on academics	Issues with people management Managers not provided with guidelines More staff unwilling to take up management & leadership positions
Curtis & Matthewman	2007	Title: The managed university: The PBRF, its impacts and staff attitudes. Aim: Impact of PBRF	Challenge to non-research active, new, junior and mid-ranking staff Decrease in hiring of junior staff Sidelineing academics not producing immediate results
Ashcroft	2007	Title: Academics' Experience of Performance-Based Research Funding (PBRF): Government and Subjection Aim: Experiences, perceptions and hopes & anxieties of 15 academics on the introduction of PBRF and its implementation of 2003 Quality Evaluation (various subject areas)	PBRF may increase academic anxiety and complexity Measurement & control led to distrust between institutional managers & academic impacting what academics publish

Middleton	2005	Title: Disciplining the subject: the impact of PBRF on education academics' Aim: Impact of PBRF process & reporting on policy and practices (Education Faculties)	Staff find receiving scores extremely stressful Low scores found to cause negative and demotivating impact on early career Researchers and academic identity Capable hardworking researchers not being awarded A quality category
Boston et al.	2005	Title: Performance-Based Research Fund – Implications for research in the Social sciences and Social policy Aim: PBRF impact on behavioral changes & implications	On human resource management How staff manage their time Nature & value of the teaching and research nexus Academics' allocation of their time between their roles Supervision of students will be considered important Teaching large classes and administrative tasks are not
Curtis & Matthewman	2005	Title: The managed university: The PBRF, its impacts and staff attitudes. Aim: Impact of PBRF on academic & staff attitude of 617 academics in (humanities & social sciences) at the evaluation stage	Teaching and research should be combined Support for traditional work Academics overworked & stressed
Carnegie International Survey	1992	Title: Carnegie Foundation for the Advancement of Teaching Aim: Level of satisfaction of academics in relation to their professional work and occupational choice	Concerns raised on the level of satisfaction
Follow up survey	2007 - 2008 1992 - 2007	To identify changes in academics' preferences and their workload	Academics interested in both teaching and research activities but cannot cope with both tasks Preference for research leads to neglect in teaching Requirements of high teaching load leaves insufficient time for research Research activities reinforce teaching activities
Hattie & Marsh	1996 2004	Title: The relationship between research and teaching: A meta-analysis Title: One journey to unravel the relationship between research and teaching.	Little evidence for a positive relationship Institutional & policy context found to impact research-teaching dynamics

		Aim: Nature of relationship between teaching and research performance	
United Kingdom			
Northcott & Linacre	2010	Title: Producing spaces for academic discourse: The impact of research assessment exercises and journal quality rankings Aim: The impact of RAE on their journal submission	Researchers tend to comply with submission requirements Curb on innovation and development of relevance in research
Archer	2008	Title: Younger academics' constructions of 'authenticity', 'success' and professional identity Aim: The impact of RAE on the identities and experiences of academics under the age of 35	Experienced similar pressure to be research active under tight time-constraints Did not like being managed by their superiors Did not relate well to the role of working towards bringing in funds lack of job satisfaction
Sikes	2006	Title: Working in a 'new' university: In the shadow of the research assessment exercise? Aim: To explore the work-related perception and experiences of staff (education faculty)	Difficult to sustain tasks to remain research active Changing academic priorities causing anxieties, stresses and pressure struggling to take on new tasks and feeling inadequate
Henkel	2005	Title: Academic identity and autonomy in a changing policy environment Aim: The impact of RAE	Propelled the significance of research in academic lives Evidence of power disparity between departments and individuals Complicated organizational strategies being developed other interest groups power on academic working lives
Kinman & Jones	2003	Title: Running up the down escalator': Stressors and strains in UK academics. Aim: To examine stressors and strains amidst changes in the past decade	Research and teaching tasks becoming stressful and related to increases in student numbers Demands to obtain funding Lack of support to increase research productivity Academics considering leaving the profession because of dissatisfaction
Brinn et al. UK	2001	Title: The impact of research assessment exercises on UK accounting and finance faculty. Aim: Impact of RAE on the perceptions of UK accounting faculties	Research productivity & quality improving negative impacts on teaching and administrative duties Increasing job dissatisfaction leading to high staff turnover Difficulty in recruitment of academics and retention of younger academics Disconnection between academic and accounting practice

			Non-senior respondents believed the RAE had unfavourable consequences on teaching, administration, promotion prospects and job mobility compared to the senior academics
Broadhead & Howard	1998	Title: The research assessment exercise. Aim: Impact of RAE exercises	Collaboration in universities strained Researchers with a lower rank allocated higher teaching and administrative load
Australia			
Martin-Sardesai et al.	2017	Title: An investigation of the impacts of Excellence in Research for Australia: A case study on accounting for research Aim: This study examines the perceptions of individual academics about performance management systems (PMS)	Academics reported increasing levels of stress and decreasing job satisfaction, Consistent with research that identifies the commodification of academic research. The paper reveals a disconnect between the macro-institutional demands placed on the higher education sector, university changes made to accommodate these demands, and the ability of academics to meet these demands in a sustainable way.
Hancock et al.	2015	Title: Teaching-research nexus: Myth or reality? Sydney, Australia: Chartered Accountants Australia and New Zealand Aim: To provide an overview of benefits and costs of integrating teaching and research in (accounting and finance discipline)	Evidence of benefits between the research and teaching and exists Teaching helps academics identify gaps in their knowledge Few rewards to encourage the nexus Time-management a conflict
Hemer	2014	Title: Finding time for quality teaching: An ethnographic study of academic workloads in the social sciences and their impact on teaching practices. Aim: This paper addresses strategies to deal with the workloads on teaching practices in higher education	Strategies used are linked to how academics identify themselves i.e. either as researchers or good teachers Highlights a mismatch between the value academics place on quality teaching and what is rewarded by universities
Guthrie & Parker	2014	Title: The global accounting academic: What counts! Aim: This editorial aims to consider the global accounting academic and the environment in which we research and teach, including consideration of the challenges that confront us now and into the future.	accounting academic has an important role to play in a global higher education system. However, challenges include government research performance measurement systems, journal ranking lists, lack of funding for quality teaching and research, life as a “cash cow” for universities, the impact of the virtual university and its impact on professional practice, the profession and

			society in general. These factors carry direct implications for the current shape and orientation of accounting research and scholarship.
Bobis et al.	2013	Title: Education Research in Australia: where is it conducted? Aim: To identify research quantity and quality and provide insights into research capacity building strategies for the future. This paper draws on secondary data analysis of research outputs submitted by 13 Australian higher education institutions to the Excellence in Research for Australia (ERA) 2010 and 2012 national research assessment exercises	Analysis of the data reveals clear shifts in the nature of the published outputs and in employment profiles of researchers and their location across university and regional groupings. Research audits are administrative processes that reshape institutional and disciplinary governance structures, policies, individual outputs, work practices and careers.
Cooper & Poletti	2011	Title: The new ERA of journal ranking. The consequences of Australia's fraught encounter with 'quality' Aim: To explore the impact of ERA on journal ranking and the way academics research	The ERA displaces informal relations of trust and replaces them with externally situated forms of accountability that may well lead to greater mistrust and scepticism on the part of those subject to its auditing methods. complicates international research collaboration many are networked within an internationalised research culture in their area of specialisation. Researchers are developing connections and relationships with scholars from a range of countries. Researchers are left to make ad hoc decisions about their immediate and future plans for research dissemination, no certainty about the stability of the current journal rankings given the long turnaround times of academic publishing
De Lange et al.	2010	Title: The ERA: A brave new world of accountability for Australian university accounting schools Aim: To examine the potential impact of Excellence in Research for Australia (ERA) on Australian university accounting schools through a series of in-depth interviews with Heads of Schools.	Using institutional theory framework as a lens, ERA has brought about changes in school structures, processes and systems. Publications in highly ranked North American journals. While participants were generally positive about the general aims of the ERA, many felt that it would marginalise non-mainstream research. Opinion that the ERA would lead to a reduction in the standing of accounting schools within Australian universities relative to other disciplines.

Parker	2002	Title: Peak performance. Aim: To examine some of the changes universities have been undergoing in terms of structures, processes and relationships since late in the 20th century and its impact on academic work.	Reveals that different types of global environmental has affected governance, accountability, decision-making and communication in universities found significant impacts on the financial, educational and research subsystems in universities
Gillespie et al.	2001	Title: Occupational stress in Australian universities: A national survey 2002. Aim: Impact of RAE exercises	Inadequate research funding Work overload Job insecurity
Marginson	2000	Title: Rethinking academic work in the global. Aim: To examine the extent of transformation among academic profession	Changes in the landscape such as globalization bringing in changes in university setting Increase in daily stress of an academic Reduction in government funding leading to inability to recruit competitive staff

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