

Publish or Perish: A sustainable imperative?

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The popular axiom which suggests that there are two certainties in life (namely, taxes and death) should be extended to include a third dimension for aspiring academics, that is publish or perish. (De Lange (2005).

Abstract:

Pressure to increase the number and quality of research outputs by academic staff is a consequence of commercialisation of the education sector and the imposition of both PBRF, and AACSB accreditation.

Daily workload models imposed upon staff regarding teaching, research and service activities have changed little since the days of “chalk and talk” and bear little resemblance to the actual time involved in teaching related activities. As a consequence workload excesses have come at the expense of time spent on research. This is a case of expecting staff to do more with less.

The aim of this research is to determine if these demands for increased research productivity within current workloads is feasible and can it be sustained into the future? All accounting academics in New Zealand were surveyed to determine what is occurring in New Zealand accountancy departments regarding this pressure to publish and the workload models in place. The aim is to give a picture of the (un)realistic nature of the demands for quality outputs, in particular refereed journal article publications, being placed on accounting academics in 2015.

Keywords: Academic workloads; AACSB; PBRF research; publication

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The popular axiom which suggests that there are two certainties in life (namely, taxes and death) should be extended to include a third dimension for aspiring academics, that is publish or perish. (De Lange (2005).

Introduction:

The aim of this research is to establish whether current accounting workloads are practicable given the changes to tertiary funding, accreditations and increased pressure to produce research outputs. Changes such as the reduction in public funding (Grant & Elizabeth, 2014); the introduction of research outputs-based funding via PBRF; and the introduction in most New Zealand University Business Schools of AACSB accreditation (see Bentley, McLeod & Teo, 2014) have had a profound effect on academics and their workloads. The combined demands of PBRF¹ and AACSB² have meant an increased focus on research outputs as a means of validating the activities of Business Schools and as a basis for attracting contestable funding from the Government.

University demands on academics have increased dramatically over this same time period. There has been an increase in the demands upon academic staff in New Zealand universities, in particular to increase the number and quality of published research outputs. These have come about as a consequence of government policy changes instituted by successive administrations, especially the move towards the implementation of a business model for the education sector. This follows from the review and reform of the tertiary sector in the 1980's and 1990's (Paewai, Meyer & Houston, 2007; Parker & Guthrie, 2005; Cribb & Gewirtz, 2012) and the associated funding changes that went with this. Workload models imposed upon staff regarding teaching, research and service activities have changed little since the days of "chalk and talk" and bear little resemblance to the actual time involved in teaching (Curtis & Matthewman, 2005; Houston, Meyer & Paewai, 2007; & Bright, 2012).

The impact of these changes along with demands for increased productivity, on academic workloads has not been discussed at length in the literature, especially for New Zealand Accounting academics. This is the primary question to be addressed in this research.

For the purpose of this research workloads are defined as the allocated hours for teaching, research and service that department heads issue as guidelines for academic

¹ PBRF – Performance Based Research Fund

² AACSB - Association to Advance Collegiate Schools of Business

staff. The literature suggests the norm is 40:40:20 teaching:research:service (Bright, 2012) where teaching includes the tasks associated with teaching a particular course; research activities are those aimed at publication; and service is primarily service to the University (service on committees and other administrative tasks).

Given the current level of allocated workloads achievement of increased publication expectations is not possible, or is at best difficult to achieve (Guthrie & Parker, 2014; Parker & Guthrie, 2013). Academics have not to date been surveyed regarding whether they consider it is possible to actually produce the demanded research outputs in the timeframes stipulated, with the current level of resources (including time) at their disposal. Further, given the added pressures and constraints placed on accounting academics in particular, is it not clear that it is even logistically possible to publish the number of research outputs/articles demanded, especially in A and/or B ranked journals.

Aim and Objectives:

The overall aim of this project is to determine whether academic pressure to publish research findings in top ranked accounting journals at the rate of 1 or more per annum, is considered to be practicable given the current academic environment. In order to achieve this aim the following objectives have been developed:

1. Establish whether the increased demands for research outputs in the past decade is considered to be sustainable, and if not what the perceived barriers are.
2. Determine the perception of academics regarding the impact of academic workload models on the ability to produce research outputs at the levels required;
3. Determine the level of perceived impact of PBRF and AACSB accreditation on the demand for research outputs.³

³ Journal placements and availability are analysis discussion points rather than separate objectives.

Methodology:

Anecdotal conversations regarding the relative impacts of PBRF and AACSB on the ability of academic staff to find time to conduct research, and publish at the required level, stimulated interest in determining what these impacts might actually be. The authors questioned whether the timeframes stipulated in performance planning and with the resources, especially time, made available within academic workload models were sufficient to permit academics to conduct research and publish at the level required. It became clear to the researchers that there was an issue. Initially the research began with a personal email to senior academics in the School of Accountancy at Massey University. These academics were selected on a random basis from the publicly available phone list of academics. These academics were all asked the following 2 questions:

1. How long would you anticipate it would take to write a Conference/Working Paper (from idea/planning through survey execution and analysis and final write up) in weeks/months?
2. Could you achieve this with a 15% research loading in your workload and a full teaching commitment? Yes / No

All considered it would be impossible within a 15% constraint. Personal discussion with the Pro Vice Chancellor of Massey University's Business School in 2014 suggests that the likelihood is that this would require longer and the expectation should be 1 published piece of work every 2-3 years, with 15% research in an academic's workload allocation. The question that then followed was: is this the norm, and if so, how do others perceive this in light of the many pressures now being brought to bear on academics?

These questions formed the basis for the development of a questionnaire to seek responses from accounting academics in all of New Zealand's top tertiary institutions to try to establish if there is any similarity in the workload expectations of accounting academics in New Zealand; the demands for published outputs as Key Performance Indicators/Criteria (KPI's); perceptions regarding the sufficiency of publication places in appropriate 'quality' journals in New Zealand and Australasia; and if the increasing number of electronic journals surfacing was considered to be addressing any perceived shortfall in the number of places available for publication in the region. This survey is attached as Appendix A.

New Zealand has a relatively small academic community therefore all academic staff involved in both research and teaching from all university Accountancy departments were invited to complete the survey, this was sent to a total of 167 academics. Two persons who were sent surveys responded by email to advise that they do not conduct research and asked to be removed from the survey, this left 165 potential respondents.

Surveying all accounting academic staff in these institutions was preferable to selecting a sample of some larger more generic population. This approach enables us to more clearly understand the issues for a particular academic group. Generalisability in this case is not one of the desired outcomes of this research. It is difficult to generalise from this group to (say) academics in the pure sciences as the differing disciplines have very different work and research imperatives. It may be possible however, to generalise across other business school disciplines.

Names of staff teaching and research in accountancy at New Zealand universities have been sourced from publically available information on institutional websites. Respondents were advised that the survey should take no more than 10 to 15 minutes of their time and they were free to complete as much or as little as they liked. Assurances regarding the security of the data and the confidentiality of the information gathered after the close off of the survey were also provided to respondents. Approval to conduct this survey was received from the Massey University Ethics Committee prior to undertaking the project. The information sheet that accompanied the questionnaire is included as Appendix B.

The survey was developed using Qualtrics software and was circulated to potential respondents via an emailed link to their university email addresses. All email addresses were sought from publicly available web pages and collated into a spreadsheet for use with MSWord mail merge. This email was sent to respondents on the 20th of June 2014. An initial rush of 23 (13.9%) responses was received during the period from the 20th to the 30th June and a reminder sent to respondents at that time. This reminder has led to a further 19 responses being received.⁴

Given the timing of our survey it was considered necessary to send another final reminder as academics at this time of year are usually marking examination papers and

⁴ All raw data is to be held in the Qualtrics database and only made available to the researchers named above via a secure login. Anonymous survey responses will be kept for at least 5 years to allow for replication of the research and comparison with other academic units or other institutions which may be conducted in the future, and summary data will be held for five years by the researchers themselves.

processing results for students. This final reminder was sent to respondents prior to closing the survey on the 23rd of July. At this time we received a further 15 responses bringing the overall total to 62 (37.6%).

Non-responses

In any survey research there will be a number of intended respondents who do not respond. The factors involved in this can be placed in two primary groups: those one fails to reach in the first place; and those who are reluctant to respond to a survey (see Rogelberg & Stanton (2007); Berg (2005); Cook et. al. (2000); and Baruch (2008). Further Werner, Praxedes and Kim (2007) suggest that “without the response analyses being reported, journal readers have no information with which to make a judgment about how the sampling may affect the generalizability of the findings” (p.293).

In this case the respondents were primarily employed in accounting departments in positions from lecturer through to professor, or holders of academic positions with research expectations. The most obvious absence of responses is from the group of assistant lecturers and tutors employed in departments. The lack of a research expectation in their role may be the primary reason for this group not responding, especially if they hold non-career academic positions which offer no promise of promotion to senior academic positions. It is possible that this group did not consider that a survey concerning workloads and research outputs was of interest to them as they had no vested interest in the outcome of the project. A further reason for this group not responding is that this group may not have the time in their schedules to complete surveys unless they are directly relevant. Due to the anonymity and confidentiality assurances given to participants in the project, any further follow up of non-respondents was not possible.

Theoretical considerations:

What has motivated Business Colleges to exert the pressure on academic workloads which is the subject of this research? Predominantly it is the increase in the demands for research at significantly high levels so as to enhance the reputation and funding attractiveness of the institution. A number of 'justifications' for this may be advanced including that 'research informs teaching', it 'demonstrates excellence' and even that it is what Universities are funded to do in the first place.

Academic literature also suggests other motivations. These will be discussed with reference to legitimacy and institutional behaviour theories. These theories are briefly introduced to provide rationales for the pressures exerted on academics. Legitimacy theory serves to explain why institutions have adopted AACSB accreditation universally – to “Keep up with the Jones”. Legitimacy theory suggests that organisations, and indeed individuals, behave in a particular manner in order to appear to be legitimate to the audience they most wish to impress. In the context of this research, legitimacy theory can be applied to the Colleges/Departments in relation to their adoption of AACSB accreditation.

Rudland (1991) described legitimacy as being a process of legitimation via which organisations attempt to gain approval or conversely, sanction or avoidance, by society (p.370). Legitimacy can be seen as an economic resource required by business schools and departments within universities in order to operate in the current competitive market for students and funding. One argument is that failure to have the accreditation would reduce the number of students that would be attracted to the institution, thereby reducing the level of student based revenues. A further consequence could be an inability to attract and retain appropriately qualified research active staff (Miles, et. al, 2004).

Hybel (1995) suggests that universities need to be seen as being legitimate by many groups including the public. In this case, the public includes the customers or students, employers and members of the community as well as employees. The need for legitimacy in the eyes of these groups is based on the need to attract quality staff and students who not only contribute positively to the organisations while they are there, but also to society. This aspect of legitimacy has as much to do with the media as it does with accreditation standards attributed to the accredited institution. As a result “the public” now expect AACSB accreditation to be the default standard for business schools in New Zealand. Therefore, in all probability just having it is sufficient to satisfy the legitimacy goal as not having it would render an institution ‘out of step’ with the rest of the industry. This in itself could cause irreparable damage.

Private investment in universities in New Zealand is not as common as overseas, however there are still a number of institutions and individuals who invest heavily in universities – for example Alumni Associations and bequests. Failure to have a particular accreditation (AACSB) held by others in the industry could reduce the ability of

universities to attract this kind of funding, which is often used for non-operating activities not covered by public student/research based funding.

The media, while not strictly in a position to benefit from a particular legitimising behaviour, has the ability to influence the legitimacy decisions of all of the other three stakeholder groups. In the case of tertiary providers, anyone not holding a particular accreditation could be disadvantaged by negative media discussion of the matter. This could adversely affect the institutions ability to attract both staff and students, thereby threatening operating ability.

Academic institutions have become increasingly more aligned to accrediting bodies. Pfeffer & Fong (2002) commented that “accrediting institutions such as the AACSB and the various disciplinary professional associations constitute the institutional field of business schools and business education and act, in a mutually reinforcing way, to maintain the status quo” (p.91). This situation has become more evident in the decade since 2002. In 2015 New Zealand accountancy departments are almost all accredited by AACSB, Chartered Institute of Management Accountants (CIMA), Chartered Accountants Australia and New Zealand (CAANZ), CPA Australia. Curricula and academic programmes and outcomes are largely dictated by these organisations. Any quality determinants are also established by these groups (Miles et. al., 2004). Any desire to change this by academics or department management is severely constrained (Pfeffer & Fong, 2002), largely by the belief that to do so would compromise the prestige or competitive position of the department/institution relative to others in New Zealand.

Institutional theory helps to explain adoption of AACSB on the part of the institutions, however, it can also assist with understanding the resistance of academics to its adoption. The decision to seek accreditation was a discretionary one on the part of College/Faculty management. This is unlike PBRF which was imposed by central government. The literature surrounding AACSB accreditation includes criticisms of the accreditation itself and the impact on the working lives of academics from having it. A significant part of the workload concerns appear to be closely linked to the adoption of such institutional demands.

Hybel (1995) argued that the primary stakeholders in any organisation and their relationship to the resources required by the institution should be examined. He cites the (1) state; (2) public; (3) financial community; and (4) media as being the major

stakeholders of most organisations. In the context of this research the government (State) controls much of the core funding made available to universities, including research based funding provided via the Tertiary Education Commission (TEC). The attraction of AACSB to the State is the ability to attract students, especially international full fee paying students thus adding to the so called knowledge economy desired by successive governments.

Those who are not so enthusiastic about AACSB accreditation frequently cite institutional theories to validate their concerns. Many of the changes in tertiary institutions are based on changes to the regulatory environment in which it operates. New Institutional Sociology (NIS) is a theoretical framework that attempts to explain some of these changes and how they have changed the tertiary environment.

NIS has as its central focus the expansion in the number of rules and regulations, and the more generalised environment of an organisation. It serves to increase our acknowledgement of the need for organisations to conform to rules and norms, not unlike individuals, in order to legitimise their existence (see DiMaggio & Powell, 1983; Tsamenyi, Cullen & Gonzalez, 2006).

DiMaggio & Powell (1983) identified three specific mechanisms by which organisational change occurs in order to conform to industry expectations or mirror the actions of other members of the group. They use the mathematical principle of isomorphism. Isomorphism between two groups occurs when the groups have the same properties and need not be distinguished – tertiary institutions appear to have conformed to this theory in all seeking AACSB accreditation in the pursuit of student enrolments, and the associated academic quality improvements.

This desire for business schools to hold AACSB accreditation can be said to be displaying characteristics of *isomorphism*. Firstly, *coercive isomorphism*, where an organization adopts certain practices due to pressures exerted by those that the organisation depends on externally, for example government, financial markets, and the associated pressure to conform to the expectations of society. For business schools and accountancy departments, government funding is dependent on research and teaching outcomes, the pressures to achieve outcome levels in order to attract increased funding, PBRF impacts on the demand for increased levels and quality of research outputs in

return for funding, have largely driven the industry's drive to acquire AACSB accreditation.

Mimetic isomorphism can be said to occur when an organisation makes changes in times of uncertainty to mimic other organizations in the same industry they perceive to be more legitimate or successful. Or “everyone else has it”. This can be said to be the case with AACSB accreditation, where no one institution wanted to be seen to be the only one without the accreditation. As competing institutions gained accreditation it became more urgent for the rest to follow suit.

Lastly, *normative isomorphism* is change that occurs based on pressures from professional groups such as, for example the Institute of Chartered Accountants. While the pressures from professional groups are centred round teaching outcomes as well as research ones, the AACSB accreditation promised improvements in student outcomes and employability, making accreditation essential to attract students.

Universities in New Zealand have adopted this accreditation for what amounts to all of the above reasons, to attract funding from central government, to legitimise each institution when compared to the others in the sector, and in an attempt to lure domestic and international students through their doors. It is questionable, however, how much thought went into the impacts on delivery of quality teaching in large undergraduate programmes? Especially when combined with concurrent major changes in learning technologies.

Miles et.al (2004) suggested that faculty members will be affected on three primary levels: First the change to a mission driven curriculum where standards determine curriculum, pedagogy, and research agendas that support the mission in the provision of outcomes for stakeholders. Secondly the specification of minimum academic qualifications for faculty, the entry requirements and retention policies for students in the teaching/learning process, as well as the governance procedures, and faculty development policies are more stringent than previously experienced. Finally the increased focus on assurance of learning standards includes an increased focus on the content of the curriculum especially regarding ethics, communication, analytical/critical thinking, information technology, leadership and globalisation.

All of this meant an increased focus on documenting every aspect of the teaching and learning process and aligning each course/programme with stated learning outcomes.

This attention to learning outcomes may have been happening prior to accreditation but in a less formal manner. All of this has an impact upon the workload of faculty, requiring either that existing faculty have their workloads increased, or that additional faculty be sought to cope with the demands. The response chosen will differ between institutions dependent on their ability to fund additional staffing resources.

The twin pillars of research and teaching are both affected, the impacts on teaching have a corresponding impact upon research, especially the time available to undertake meaningful research. Where the teaching impacts of AACSB accreditation are absorbed by existing faculty, it stands to reason that there will be a corresponding decrease in the amount of time available to conduct research and achieve the research outcomes required by AACSB. The primary goal of research programmes is to increase the prestige, or at least reputed prestige, of the institution conducting the research, without it the perception is a reduced ability to attract students and future researchers of quality (Parker, et. al, 1995; . To reduce the capacity of the institution to conduct research is counterintuitive, yet resources are all too often not made available to fulfil this function to the standards required.

This project looks at some of the impacts of accreditation on accounting academics in New Zealand Universities, especially relating to workloads and associated pressures to produce research outputs as a result of both PBRF and AACSB accreditation.

Literature Review

There are many variables which could be examined as a result of preliminary reviews of responses received. Specific relationships analysed in this research are:

- a) the relationship between academic position and workload allocations for research and teaching as the primary activities of a university;
- b) the perception of the adequacy of the research time allocation in departmental workload allocations and the academic position held by respondents – do more senior academics have higher research allocations and therefore, a perception of greater adequacy of the allocations; and
- c) The impact of external research funding initiatives (PBRF) and determinants of academic quality (AACSB) on the ability to produce research outputs within allocated workloads.

To ascertain the level of interest in this area general searches of sources available via Google Scholar and EBSCO Discovery Service were conducted using the following key words/phrases: PBRF; AACSB; performance based funding; academic workloads; university workloads; external research funding; academic accounting workloads; academic workloads; e-learning workloads. These searches yielded results in the following broad areas: firstly, the intensification of academic workloads; and the impact of outputs based determinants of research quality and funding. The specific determinants of research quality and funding in New Zealand are PBRF as the external funding provider and AACSB as the means of increasing the quality of business education (and research), and finally, the expectation to publish post PBRF and AACSB. A summary of the literature is provided in Table 1.

Table 1 leads the authors to identify a number of themes, the impact of academic workloads on research and publication; this in turn leads to the impact of both PBRF and AACSB on the workloads of academics; all of which comes from the commercialisation of tertiary institutions. The complex web of their interaction and their logical progression is described below.

The New Zealand tertiary sector has undergone many changes in the past three decades (Parker, et. al., 198; McLaughlin, 2003; Appana & Gounder, 2011; Scott & Grey, 2012; Ryan, 2012), not the least of these a shift to the “right” in terms of the increased level of managerialism involved in the administration of institutions. These changes have seen the movement of power in the sector from the academy to policymakers, politicians and accountants. This commercial/entrepreneurial approach to tertiary education imposes pressures on academics not experienced in the academic-led tertiary education system of the 1980’s and 1990’s (Parker & Guthrie, 2005 & 2013). For example Parker & Guthrie (2005) opined:

The pursuit of multiple revenue sources by university management has created a climate in which winning larger and larger government and non-government funded research grants, undertaking research collaborations with business, securing consultancy revenue and commercialising research outputs are expected. The research discourse within universities has moved from a focus on discovery and knowledge generation, to one of funding, grants and revenue generation. Money has become the currency of research inputs, outputs and adjudged research significance” (p.6).

Table 1: Summary of Literature Review

Author	Year	Title : Summary	Journal	Themes
Guthrie and Parker	2014	The global accounting academic: what counts? Guthrie and Parker posit that university business schools are a cash cow subsidising the rest of the institution therefore business school academics are faced with high workloads. This shapes Accounting researchers' projects into short term work that can be readily published in high ranking journals, attracting funding, maintaining the institution's reputation and their own.	AAAJ 2014 v27 No. 1 (editorial)	Accounting academics high workload. "Publishable" research projects
Parker and Guthrie	2013	Accounting scholars, journal rating and benchmarking. Risking academic research quality. The authors suggest that publication in higher ranking journals is seen as a measurement of research quality by the institutions therefore those journals are inundated with articles from short terms projects that show little innovation while lesser ranking journals are receiving less submissions. This is placing more pressure on reviewers and making it harder to maintain a particular journals' uniqueness and focal point for discussion in the Accounting profession.	AAAJ 2013 v26 No.1 (editorial)	Journal ranking. "Publication" equals quality. KPI's. Quality journals overloaded with submissions.
Parker	2013	Contemporary University Strategising: The Financial Imperative. This paper looks at both teaching and research in light of how they have become measured in terms of revenue generation. The author suggests that students are becoming more selective in their choice of courses to suit their aspirations, lifestyle and career. This drives the need for diversification of course delivery models. Research tends to be focussed on topics that will generate grants and achieve publication. This leads institution managers to rely in artificial KPI's of publication and securing funding rather than contributing to knowledge.	Fin. Acc. Management v29 No.1	Revenue generation. "Publication" equals quality. KPI's. Course diversification.
Bright	2012	E-Learning Lecturer Workload: Working harder or working smarter Bright surveyed a number of NZ academics focussing on workload duties, posing that 40:40:20 workload models don't take into account the changes imposed by the change to e-learning course delivery models. These changes include technological impact of course setup, electronic delivery and query answering and students' expectations of 24/7 lecturer availability.	Proceedings of ascilite ¹ . 2012, 25-28 November, Wellington, New Zealand	E-learning workload increases
Parker	2011	University Corporatisation: Driving Redefinition Looks at university structure based on New Public Management (NPM) strategies of market based public administration and managerialism, with governments aiming for a small public sector, forcing universities to become more self-funded while at the same time introducing "interventionalist" control with increased accountability, rules and reporting requirements. Also he highlights the need for education for employability. Parker poses that there is an impact on academics in high demand areas who are overburdened with teaching, working longer hours and are under more stress while having to produce the same amount of successful, funded research.	Critical Perspectives on Accounting v22(2011)	Revenue generation. KPI's Managerialism Increased working hours Education for employability

Table 1 continued over

Tight	2010	Are Academic Workloads Increasing? The Post-war Survey Evidence in the UK. Tight evaluated 10 surveys from 1961 – 2004 of university and polytechnic academics. He found that the average work week has increased from 40 – 50 hours worked (54 hours per week in older universities) however that research has remained at about the same proportion, 20-31%. Administration has taken a greater proportion of that time growing from 11% to 33% of the workload.	Higher education Quarterly v 64. No.2	Increased working hours. Increased administration
Mozier	2009	Publishing in accounting journals: A fair game? This paper discusses the reasons for low acceptance rates in Social Science journals (10%) relating it back to the authors, reviewers and editors and the vicious cycle that is submission for publication. The author also discusses the managerial implications of publication in top ranking journals as a KPI.	Accounting Organisations and Society 34 (2009)	KPI's Quality journals overloaded with submissions.
Parker and Guthrie	2005	Welcome to "the rough and tumble". Managing accounting research in a corporatised university. These researchers look at the effect of corporatisation of university management on research and teaching. They suggest that academics are pressured with higher workloads and the need to bring in revenue while KPI's have been introduced. This changes the nature research to become short-term, status seeking and fund raising.	AAAJ 2005 v18 No.1	Revenue generation "Publication" equals quality. KPI's.

Grey & Scott (2012) comment that the "... economic focus cuts across government rhetoric about institutions contributing to the *"success for all New Zealanders through lifelong learning"* (TES, 2007-2012:20)" (p.9) (See also Mclaughlin, 2003). The adoption of the business model has had the effect of focussing universities on the generation of revenues rather than the education of New Zealanders for life.

In 2003, in his capacity as both Minister of Education and Minister responsible for the Tertiary Education Commission, the current Vice Chancellor of Massey University, Maharey, commented that "In this society, learning will be seen as a lifelong activity, not a rite of passage from teenage years to adulthood. There will be diverse opportunities to go on acquiring new skills and knowledge for people from all walks of life." The changes that have occurred in the sector have seen a shift away from this premise to a focus on tertiary students as being school leavers who will complete in a 3-4 year timeframe and go on to either paid employment or further study (see: Treasury, 2011; Grey & Scott, 2012). There is an added Government agenda of recruiting large numbers of international full-fee paying students as another significant revenue stream, and the only acceptable area of growth for the New Zealand tertiary sector.

One of the major changes for academics as a result of this ideological shift in University management has been a move to more revenue generation and less reliance on the

state (Parker & Guthrie, 2005). PBRF as a means of allocating funding based upon research outputs is a key part of this process of change. Guthrie and Parker (2014), submit that this has led to a change in the nature of research projects from ones that are for the common good and pursuit of knowledge to projects that can be easily managed and fit into a successful formula for publication.

Parker and Guthrie (2013) highlight the issues of successful publication in 'A' grade journals, along with an academic's ability to generate revenue as a method for measuring academic quality thus creating artificial Key Performance Indicators (KPIs). KPI's lead to increased managerialism in the development of quality assessment and evaluation methods, and this has a follow on effect of increased administration, and subsequent impact on workloads. Guthrie & Parker (2014) announce "Research credentialism is here, and as accounting researchers, we should be all too acutely aware of its pernicious and rampant effects on researcher focus and strategies. We no longer engage in the pursuit of knowledge, rather the pursuit of journal "scores" (Parker et.al, 1998; Hopwood, 2007)" (p.6).

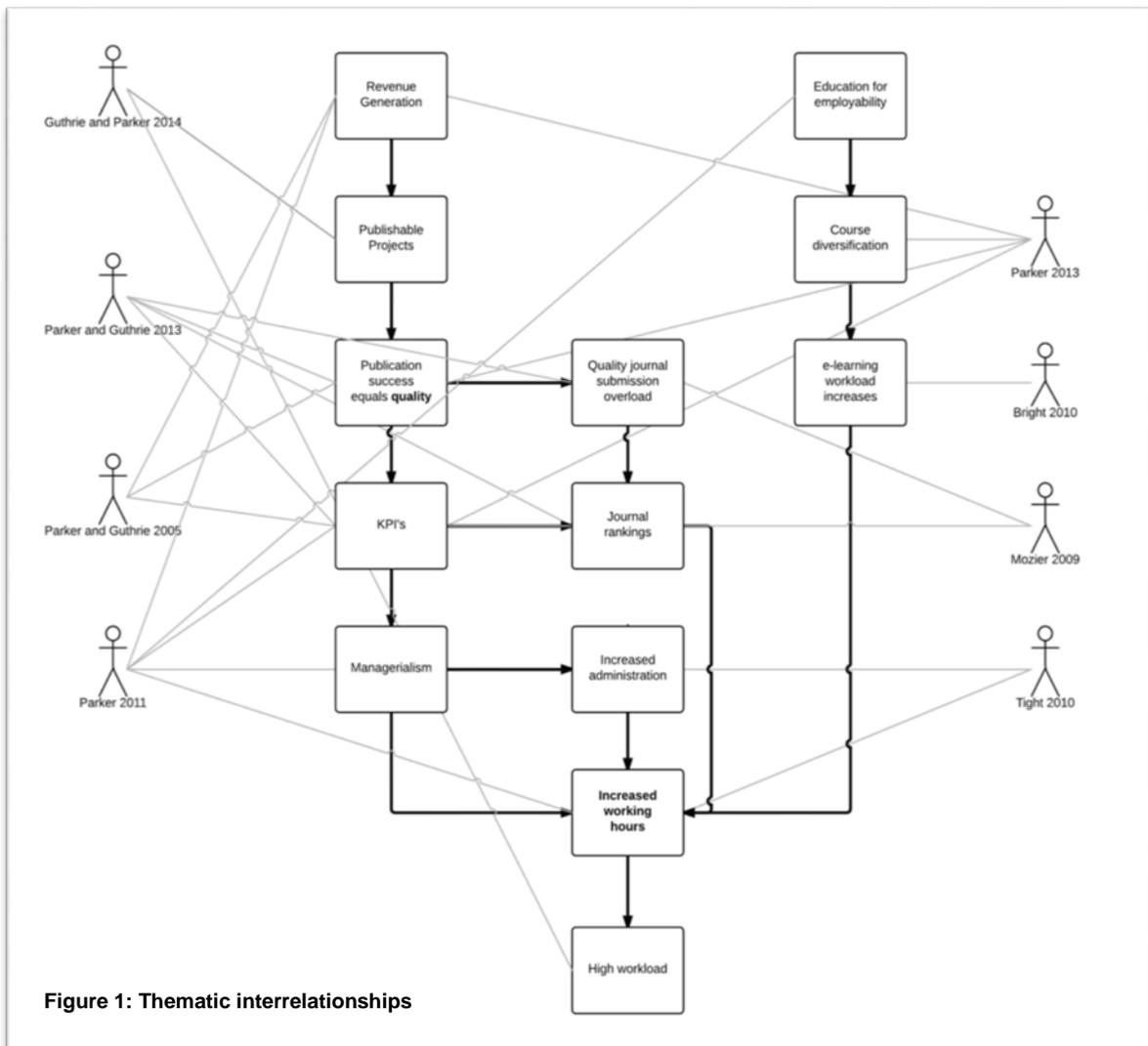
Figure 1 (see over) links the common themes through a logical progression leading to an increased academic workload while facing increased demands for research outputs while at the same time engaging with more demanding students. These themes are further discussed below.

Workloads & Intensification

The increasingly corporate nature of University management has meant significant changes in expectations regarding the nature of the work undertaken by academics and its relative value to the institutions (Parker, et. al., 1998; Parker & Guthrie, 2005; Paewai & Meyer, 2007; Guthrie, Evans & Burritt, 2014).

There are demands for academics in particular to work harder and smarter, to be able to prepare technologically advanced internet linked teaching materials, as well as to produce intellectual research outputs, all with a reduced time resource with which to achieve it (Hil, 2012; Winter & Sarros, 2002; Maslen, 2000). Hedrick, Henson, Kreig and Wassall (2010) note that "staff from accredited institutions are subjected to increased pressure to publish" also noting that "they appear to teach more and have less time for research" (p.289). Chalmers (1998) was already asserting that "*academics spend the bulk of their time teaching and bemoan increasing administration duties and reduced time*

for research”. As early as 1995 academics were concerned they were spending more time on “the measurement, reporting, evaluation, and justification of their activities” (Hoare, 1995).



Hil (2012) discusses at length faculty dissatisfaction with the manner in which workloads are constructed and the aspects of academic life that they cover (163-171), he quotes academics in Australian Universities as having expressed concerns in the following areas:

“Heads of school have huge power ...It’s what the head of school wants and that’s that.”

“The routine stuff that occurs during the course of any one day rarely figures in one’s official workload,”

“... things like form-filling, answering emails which can take up to 2 to 3 hours per day – and it’s all admin related.”

“... what often happens is that two weeks before the new semester the workload is altered because of new circumstances: new student enrolments, financial

estimates, whatever. You work above the agreed threshold and there's no time to grapple with this because the teaching is upon you."

Parker (2011 and 2013) and Bright (2012) looked at the effect of student selectivity in courses, the need for course diversification and the effect on academics from having to learn new pedagogies, course delivery techniques, and update their knowledge of technology, while maintaining their publication success and revenue generating ability. This would indicate a problem exists with academic workload allocations/expectations if research is to be undertaken within reasonable timeframes and published at the level being demanded by institutions.

Ziker (2014) noted that academics in Boise State University worked on average 61 hours per week, including both work days and weekends. What was surprising was that "*Only three percent of our workweek day was spent on primary research and two percent on manuscript writing*" (p.4). Nel (2014) notes "many jobs encroach on what was once "private time," that fewer and fewer people have a boundary between office and home, and that many of us feel the pressures of our thin-boundaried lives". The situation is similar in Australian universities (Hil, 2012, p.136).

Houston, Meyer & Paewai (2007) found in a survey of academic departments that teaching and administration duties took precedence over (quality) research and service allocations to the extent that there did not appear to be enough time available to complete quality research in many areas" (p.381).

Guthrie et. al. (2014) describes the current state of the Australian accounting academic departments and the plight of academics. Since 2002 there has been an increase in the number of students seeking to gain accountancy qualifications (see Evans, et. al., 2010 & 2013). This has added pressures to academics already in crisis. Evans et al., (2010) highlighted the sorry state of accounting departments in Australia. They highlight "very high student/staff ratios (up to 70/1); very large class sizes (1,900 in first year, 1,300 in second year); heavy teaching, preparation, marking and associated administrative loads; consequentially there is limited time and poor support for research which, however, remains prized; and finally a casualised and contract-based career structure for the majority" (p.24).

Tight (2010) suggests that “the quantitative evidence seems to suggest that much of the pressure on academic workloads has come not from demands to do more teaching or more research as such but from the increasing impact of administration (p.211). It may be argued that this has been further exacerbated by the imposition of multiple accreditations and compliance reporting requirements into academic institutions, all of which require reports on performance to maintain them.

In the United Kingdom a National Committee of Inquiry into Higher Education was commissioned in 1997 (Tight, 2010). This research sought to examine “the place of research in their working lives:

Among those academic staff who do research, the median amount of working time spent on it is 20 per cent . . . those in ‘1992’ universities . . . [spend] very much less time – 10 per cent as opposed to 30 per cent [in the older universities] – on this activity . . . over half of those doing research claim to be doing some or all of it in their own time. (Casey 1997, p. 108)

While these figures are not so different from those of the immediately preceding surveys, they can also be read as suggesting a slow but steady reduction in the amount of paid time available for this core academic activity. For Casey’s respondents, research was being pushed increasingly into their evenings and weekends, as well as outside term time.” (p. 209)

This would appear to be anything but a new trend. Actually it would appear that this has become the norm over time and is now the expected minimum (See Hil, 2012; Parr, 2014).

The New Zealand situation is not so far removed. Research into the intensification of work in the tertiary sector has been done in the past, much of it focusing on the number of hours worked. For example Houston, Meyer & Paewai (2006) describe five areas of academic work which they determined to be expanding:

“Compliance requirements and information requests; administrative duties associated with the introduction of new systems and changes to University policies; increasing numbers of programme and paper offerings; increased workload resulting from the variety of delivery modes supported by the University; and increasing demand for a longer teaching year (i.e., summer school)” (p.25).

They also note that ...

“Time for research appeared to be that remaining after teaching and administration requirements had been met, and there were instances in which it was difficult to establish clear time commitments for staff to complete quality research” (p.25).

As a result of detailed case analyses Houston et. al. (2006) quote respondents as having stated that ...

“There was a perception in some areas that units were expected to “do more with less”, and no additional resources could be secured to address identified workload inequities. The lack of time dedicated to research was also highlighted as a significant risk to the University, given the partial dependence of research funding on research productivity and quality” (p.25).

Tight (2010) asserts that similarly in the UK:

“The growth in academic administration reflects the decreasing trust in academics on their part of their key funder, the state; yet’ paradoxically, the increasing amount of time spent on it threatens the quality of the teaching and research it is meant to protect” (p.214).

Based on the above arguments, it can be concluded that the allocation of workload to academics using a ‘simple number of hours worked per day’ is an over simplification of the process. Academics are continuously working weekends and leave periods in an attempt to comply with the requirements to publish (Tight, 2010, Casey, 1997; Kinman et. Al. 2006). The issues facing academics regarding workload allocation and the models used to achieve this are complex and beyond the scope of this paper, however, they are worthy of further investigation. Middaugh (2001) was “adamant that emphasizing outcomes like scholarly publications and presentations and emphasizing number of hours worked, particularly in the classroom, reflect misguided views of faculty productivity” (in Townsend & Rosser, 2007, p.9).

While it is generally understood that academics work intolerable hours (Sikes, 2007; Nel, 2014) in pursuit of marking deadlines and other scheduled activities to ensure assignments are graded, classes are taught and emails/web page updates/social media expectations are met, at the end of the day – research is not possible without contemplative/reflective time, and detailed reading time (see Hil, 2012; Organ, 2012; Nel 2014). That is time to reflect and consider the ramification of research findings. This time is required to enable the formulation of ideas and the communication of them appropriately to an educated audience.

Heim (1999) asserts that: “Originality occurs in the intimate privacy of the creative act including the re-creation of an author’s ideas in the reader’s integral act of thought...” (In Cain, 2002, p.120). Research is not something that can be achieved in the gaps between

ticking other boxes. The lack of this time is increasing the stress levels of many academics. Hil (2012) describes similar situations in existence throughout Australian universities, and the disquiet regarding the pressure and lack of time to pursue meaningful research is lamented there also (p.138).

Organ (2012) surveyed more than fourteen thousand university academics from over a hundred institutions in the UK asking them about workload demands and working hours. He found that "...stress levels were worse than comparable data from 2008" (p.1). This report cites increased workloads, rising expectations from students (whose parents are currently paying much more in fees than in the past), and posits that the situation will only get worse (p.1). Grey (2012) comments, "... research shows that it is structural and organisational pressures that cause workload stress for academics rather than problems with their colleagues" (p.1).

Much of this stress emanates from demands for academics to undertake additional work for zero direct financial gain or acknowledgement, such as refereeing and/or reviewing papers for journals and conferences; acting as external graders for theses; and writing references for students and others – all on the pre-text that what we do for others will be done for our own staff and/or students. These tasks are undertaken in an environment requiring 'goodwill' to exist in the relationship between employer and employee. Hil (2012) argued that this goodwill has been significantly eroded by the commercialisation of education.

Continually managing at whatever cost, usually personal, to achieve the increased levels of output/performance is not without unintended consequences for all academics, and erodes this goodwill. Achievement of the goals in one period leads to higher goals and greater expectations in the next. Invariably continual pressure to perform better, harder, longer results in stress of one form or another. For academics who struggle to achieve the required levels of performance/output this is also a catalyst for stress. Quick & Quick (2004) quote Staw's (1986) "belief that happy workers are productive workers" (p. 333). By implication constantly falling short of ever increasing demands does not bode well for academics happiness or stress levels.

One case (sadly post-mortem) where an academic expressed his discontent with the manner in which he was being treated was recently reported in the United Kingdom

(Parr, 2014). This case was further discussed online at <http://www.dcsience.net/2014/12/01/publish-and-perish-at-imperial-college-london-the-death-of-stefan-grimm/>. This discussion included the last email sent by the deceased academic, outlining the consequences he had faced as an academic who was unable to conform to the expectations imposed by the institution. The worst-case scenario is self-harming behaviour or even suicide among academics under such pressures to perform.

This almost relentless increase in workload in New Zealand Universities was raised by Bentley, Laurie & Teo (2014) in their investigation of the state of the tertiary education sector in New Zealand – 2013, in which they state workloads were found to be the second most frequently cited area of deterioration within the sector (p.27). Specifically quoting one respondent to their survey as stating that “Hours worked per day and weekend work seem to have increased unrelentingly during the 7 years I have been at the University” (p.27).

Academic workloads in New Zealand universities have become more onerous as evidenced by staff/student ratios declining markedly since 2000. These increased workload pressures make it difficult for academics to focus on research to the extent they would like. Massey University reports publicly the level of staff to students in their Annual Report. In particular the College of Business appears to have significantly higher ratios than other colleges/faculties. The period covered in Figure 2 includes the introduction of PBRF; and the adoption of AACSB.

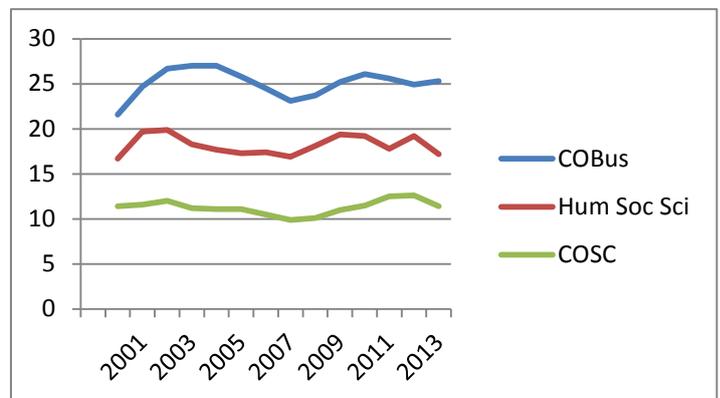


Figure 2: Massey University Student:Staff ratios 2001-2013

Coupled with higher ratios, demand for academic staff availability to students is increasing, in some cases almost 24 hour access is expected in particular by distance students. Anderson, Halberstadt & Aitkin (2013) suggest today’s students are suffering from “Excessive entitlement – an exaggerated or unrealistic belief about what one deserves”. They cite Morrow (1995) as having conducted “some research in the education literature (which) has also highlighted the negative effects of students’ excessive entitlement attitudes on work performance and personal responsibility” ... including a “perceived shift of responsibility for academic achievement from the student

to the provider (Morrow, 1994). Greenberger, Lessard, Chen and Farruggia (2008) suggested that academic staff consider that students were now expecting to pass their courses by only putting in minimal-moderate effort, and that their expectations of academic staff are becoming unrealistic. Further Chowning and Campbell (2009) support the notion that student expectations of academic outcomes are disproportionate to the level of effort they are prepared to inject into their studies.

These attitudes are reflected in US based research also, Sawon, Pembroke & Wille (2012) note that:

In a study spanning 15 years, James et al. (2010) observed what appears to be a decline in student engagement. They found that first year university students are spending significantly less time on campus, with less course contact time and less time on private study – ‘less than one hour of study for every course contact hour’ (p. 47). In that study the majority of students reported that they come to class unprepared some of the time, with a notable minority doing so frequently. Milleron (2008) found in her sample of accounting students in an American university that students selected courses for convenience and sought ‘to limit work load rather than master content’ (p. 409). Furthermore they expected good grades while simultaneously expecting time on study to decline (Milleron, 2008, p. 407).

This increase in demands for academic time and the reduced desire to engage in academic work by students is placing ever more pressure on academic staff. It also takes additional time away from research, this was discussed by Hil (2012).

In an environment where there are these increased demands on teaching related time, and less engagement in the education process by students, there is also a consequential shift from classroom teaching to electronic or e-teaching/e-learning and self-directed learning – all of which makes use of the internet and enables students to study from anywhere. This approach to teaching, and the belief that it somehow takes less time to conduct classes in a virtual environment and to respond to student queries on an ad hoc basis from one’s desk seems to be happening at the same time as a proportional increase in staff:student ratios.

Vamling (2013) has summarised the role of technology and online media as follows:

“... its role may be characterized as having changed from being an automatic teaching machine into a learning tool – and from being a tool into providing a wide arena, where sound, visual information, channels for interaction are simultaneously present and available to the student, independent of time and

space. Academics need to learn to optimise utilisation in teaching and/or research' (p. 2).

Crespo & Bertrand (2013) conclude that during the decade to 2007 (in a research intensive university) faculty teaching workloads had increased to the point of overload (p.21) and cite information technology utilisation as a cause of the workload increases that contribute to this overload (p.22).

Guthrie et. al. (2014) assert that “Educators must concentrate on how to harness the advantages of technology in a business education environment (e.g. secondary, tertiary and training), without damaging their very purpose as educators and researchers” (p.30). Jacobs (2004) highlighted that “New technologies have the effect of intensifying work but not reducing it”. In many cases it could be argued it has simply changed the nature of the tasks being performed, and in some cases expanded the amount of time it takes to accomplish them, and then complete the appropriate accreditation paperwork to prove that they have been done (Tight, 2010). This expanded actual workload is often not reflected in workload allocation models used to justify the utilisation of staffing resources (Muirhead & Rhodes, 2014); this often leaves many hours of research to be conducted in private/family time. These are the factors to be weighted and balanced by Accounting and other academics and their line managers.

Bentley et. al. (2014) asked academics if they considered the impacts of such demands had increased since they were employed in a tertiary institution and overwhelmingly the response was ‘Yes’. This and other studies indicate there are issues surrounding the maintenance of an ideal work-life balance within university accounting programmes, which mirror those outside these institutions. Statistics NZ (2014) suggested that as many as 20% of New Zealand workers are struggling with one form of work-related stress or another, with as many as 10% unhappy with their work-life balance.

In an era where work/life balance is touted as being important, this seems out of step. Nana, Stokes & Lynn (2010) in a report commissioned by Universities NZ, stated that:

“Universities should aim to become the employer of choice by recognising the importance of lifestyle, work-life balance, and family-friendly work environments. The sector should identify and put in place structures that facilitate people remaining in an academic career” (p.52).

The increased demands on academic staff as a result of increasing student:staff ratios, onerous workload allocations, along with the increased demands for research outputs

from PBRF funding and AACSB accreditation bodies, serves to place even greater demands on academic staff to achieve key performance objectives than ever before. Research has indicated that these are not a phenomena limited to New Zealand universities but, rather an international trend (Guthrie & Parker, 2014; Hil, 2012)).

Outputs based determinants of Research Excellence

Accounting academics in New Zealand universities have been increasingly pressured to produce research outputs to secure funding for the institution, kudos for their research programmes and even secure their jobs in an increasingly market focussed tertiary education sector (Roberts, 2013). These academics have been surveyed to ascertain their views on a number of topics related to these issues, including the relative weighting of teaching, research and service in academic workload allocations across the sector. It was intended to gain an understanding of respondents perceptions regarding any impact on their ability to produce research resulting from PBRF and AACSB.

The Performance Based Research Fund (PBRF), introduced in 2003, is a significant driver of increasing demands on staff for research. This is the key indicator of contestable research funding levels for New Zealand Universities (Goldfinch, 2003, TEC, 2004). Emphasis is now on research outputs, which has meant a shift in focus for both teaching and research. The intent of the PBRF was to increase quality of research outputs via a reward system for achieving research excellence (TEC, 2004). The changes in the New Zealand tertiary sector mirror those that occurred in the UK and Australia [see Parker, et. al, (1995) for a fuller discussion of these changes and their impacts].

Subsequent to the introduction of the scheme there appeared to be a significant increase in productivity (Smart, 2009). Also evident was an increase in the amount of scrutiny of the research process and its attendant outputs (Roberts, 2013). It may be questioned whether the increased scrutiny placed upon researchers increased the quality of outputs as well as the number of them (Parker, et. al, 1995; Smart, 2009; Lewis & Ross, 2011).

Criticisms of PBRF and research assessment exercises in general have included: the distortion of research agendas; and increased levels of conformity in research method employed, style of articles produced and determinants of quality, regardless of research passions and areas of academic interest (Dixon, forthcoming).

Some areas of study do not easily lend themselves to the production of highly ranked journal articles that will provide international impact (Currie, 2008). The reduction in the importance of research that affects the local market in favour of the international elite, Parker & Guthrie (2013) assert that “... *accounting research has been uncoupled from the concerns of the accounting profession, practitioners and future practitioners (students) (e.g., Laughlin, 2011; Evans et.al., 2011; Hopwood, 2007)*”. This leads to the question of the availability of suitably high ranking journals in which to publish locally relevant professional material. Prior studies indicate that there are no A or A* ranked journals in New Zealand and none that are interested in professional material that would interest New Zealand practitioners.

Another key change to tertiary business schools has come about because almost all of New Zealand’s Universities have sought and gained accreditation by the American based Association to Advance Collegiate Schools of Business (AACSB). This accreditation is a means of standardising the provision of tertiary business education programmes by setting and monitoring minimum standards for faculty, facilities and curricula (AACSB, 2014). Accreditation is purported to be the impetus for continuous improvement of business programmes. Literature suggests that AACSB is either the single best thing to happen to business education internationally, or the worst (see Stepanovich, et. al, 2014; AACSB, 2014).

Those in favour of AACSB accreditation argue that it has forced continuous improvements to academic standards by ensuring faculty are appropriately qualified, both academically and professionally, to teach courses and are constantly updating their knowledge. In theory this process is driven by the demands of stakeholders for graduates (AACSB, 2014; Miles et.al. 2004).

AACSB accreditation has led to changes in the level of qualifications required by New Zealand University faculty members, and restrictions on the teaching activities they are permitted to undertake dependent upon their level of qualifications. In general this has seen a dramatic increase in the number of university academics holding a PhD qualification. This is becoming the minimum acceptable qualification to be able to meaningfully participate in teaching or research within the university part of the sector.

The impact upon the actual workloads of academic staff members of the introduction of AACSB accreditation has not been widely reported in the literature. What are discussed

however, are the following noticeable impacts. Firstly the introduction of classifications for staff which determine the subjects they will teach and the level at which they may be utilised – undergraduate, postgraduate or doctoral levels. This classification of staff as being academically or professionally qualified has perhaps most noticeable impact upon academics especially where an academic's "rating" precludes them from supervising or advising post graduate students, which in turn has a flow in effect on the potential for collaborative research outputs. This collaboration, which often provides avenues for publication for both students and faculty, is an integral part of the teaching research nexus.

Stepanovich et al (2014) note that long standing academics employed prior to accreditation and who are considered to be 'unqualified' have been given deadlines before which they are to become suitably qualified, and others are being sanctioned for non-performance on the basis of failure to produce research outputs at the required level. This has the potential to lead to structural gaming and other strategies being employed to 'win the game' rather than to produce quality research.

The issue with using publications as the sole determinant of the quality of a faculty member is that this is tautological. The fact that a faculty member has research published in a particular discipline area is taken as a surrogate for adequate qualifications to teach the subject (see Stepanovich, 2014). This may not in fact be the case. Griffiths (2004) noted that: "studies have profoundly undermined any simplistic view that teaching automatically benefits from staff research activity, they have not shown that teaching cannot or should not benefit from the research activities of academic staff" (p. 710). The issue for accounting, which Griffiths (2007) characterises as a 'built-environment discipline', where research is more commonly focussed on problem-solving and client need, is the degree to which practise, or at least changes to practise, are driven by research. Built environment disciplines include accounting and finance, economics etc rather than the pure sciences. Griffiths (2007) argues that "(t)hey are more usually driven by government policy and by other developments taking place in the field of practice".

Achievement of publication count objectives is a far cry from achievement of academic and research objectives, however this is more and more becoming the benchmark for determining achievement of AACSB goals. Deming (1994) warned that the use of this type of count to measure the worth of people could lead to abuse. At this point the

achievement of these goals becomes something of a game to be mastered ahead of one's colleagues for retention of positions and prestige. This is similar to the principle of substance over form touted in entry level accounting classes – achievement of the count regardless of quality or usefulness caters to the form and not the substance of meaningful research outputs.

The PBRF and AACSB styled demands for research outputs as a measure of excellence has itself lead to criticism of the approach from researchers wherever these outputs based criteria have found dominance (Borum & Hansen, 2000; Van Raan, 2005; Basu, 2006; Barry, et al, 2006; Anderson & Shirako, 2008; Deem, 2009). Much of the criticisms levelled by these authors centres around the limitations of these supposedly objective measures and their propensity to encourage inequalities among academics (Hearn, 2004; Krefting, 2003). The use of straight line measurements of excellence in research is also criticised on the basis that it has the potential to undervalue inter-disciplinary research projects which might not find their way into the so-called elite journals (Adler & Harzing, 2009). This is an area of continuing research, both theoretical and empirical, regarding the way in which measures of 'academic excellence' are constructed and utilised in universities.

This complex accreditation system has not only proven to be hard to achieve, but is also proving to be difficult to maintain (Heriot, Franklin & Austin, 2010). Accreditation has meant a number of changes and adaptations for academic staff and an increase in the general level of administrative tasks they are expected to complete in a given accreditation cycle. The additional administrative load is often not recorded in workload allocation models. This impact is given considerably less attention in the literature than the others outlined here (Tight, 2010). This project adds to the current body of knowledge by determining the practical impact of the introduction of accreditation on the ability of academics to produce and publish research in light of pressures which include demands to comply with requirements imposed by external funding and accreditation bodies such as TEC via PBRF; AACSB and the associated demands for research outputs to secure funding.

The literature reviewed suggests that there are significant issues facing academics regarding the demands for publication outputs. These issues largely stem from academic workloads allowing insufficient time to be dedicated to research. This situation has

worsened over time, specifically the past decade. Much of the increased workload for academics came about because of the introduction of external funding demands based on research outputs in the form of PBRF in 2003 which have seen research outputs demanded in a more formal manner from all academics. The literature suggests this is due to the lack of a corresponding increase in academic faculty to undertake teaching or research, rather an increase over time of the workloads demanded of existing faculty. The decision by most institutions in New Zealand to seek AACSB accreditation has also been blamed for adding to workload stresses, albeit to a lesser degree than the initial imposition of PBRF, while creating opportunities for academic elitism on the part of academics with predominantly research oriented workload allocations. This research seeks to examine the validity of these claims for accounting academics in the New Zealand tertiary environment.

Research Results:

Based on issues and contradictions inherent in the workload demands in the literature reviewed, a questionnaire research instrument was developed to gather data regarding the relationship between academic workloads and the demand for research outputs in accounting departments/schools in a PBRF/AACSB environment, specifically accounting academics in New Zealand universities. This survey was sent to the entire population of accounting academics in New Zealand – 165 individuals in total across 8 institutions. It attracted responses from sixty two (62) individuals (37.5%) of this population. Useable responses were received from just over one third (57 or 34%) of the total population of academics in New Zealand’s research institutions.

All respondents initially indicating their agreement to participate by responding affirmatively to question 1: “I have read the Information Sheet and have had the details of the study explained to me. My questions have been answered to my satisfaction, and I understand that I may ask further questions at any time. I agree to participate in this study under the conditions set out in the Information Sheet.” Until such time as this was answered affirmatively participants were not able to continue with the questionnaire. The number affirmatively responding and therefore continuing is shown in Table 2.

#	Consent		Response	%
1	Yes		62	100%
2	No		0	0%
	Total		62	100%

Table 2: Respondents acknowledging consent

Of the initial 62 respondents who agreed to continue with the project, a total of fifty nine (59) progressed through the demographic section of the project. At this point a further two failed to complete the remainder of the survey leaving fifty seven (57) completed surveys. There was a very even gender split with 49% male participants and 51% female. It is not known which participants did not go any further, so given the even distribution a 50:50 ratio of male to female participants is assumed for the remainder of the analysis. In order to further analyse these non-responses it would be necessary to follow up with interviews or other personal communications, however this survey was anonymous so we did not have the ability to follow this up with individuals.

Responses to the question regarding the age of respondents indicated that 75% of respondents are aged 45 and over. This coupled with the length of time the respondents have been at their institution and/or in their current position within the institution will have a bearing on the respondents' ability to answer questions regarding changes to research cultures in their institutions. The 59 respondents who completed the demographic section of the questionnaire have been at their institution for an average of 17.02 years, and in their current position for 8.93 years on average. This suggests that the respondents as a whole are in a good position to be able to reflect upon changes in the tertiary sector and in their department/school in particular. This lends credibility to the responses given in this project.

The rate of responses is lower than could be anticipated from academic staff (based on the logical assumption that if a researcher wants others to respond to their survey then they should in theory respond) as many are away on conference or annual leave during the break between semesters. We received sixteen (16) automatic email responses from staff away on either conference, sabbatical or annual leave, or some combination of these. This represents 9.5% of potential respondents. There is no way of knowing if any of these respondents actually completed the survey from their current locations.

Academic position & workload perceptions

One of the key relationships that exist in any academic environment is that between ones academic position in the institution (Professor – Graduate Assistant) and associated workload allocations for research, teaching and service as the primary activities of a university academic. The assumption is that in general the higher ones position the greater the research allocation/expectation.

The first question asked of respondents in this regard was simply: The amount of time allocated to my research in my allocated workload is adequate to allow me to fulfil my research aspirations/goals? The responses were collected on a 5-point Likert scale from strongly agree to strongly disagree. The responses received are summarised in Table 3 as follows.

#	Adequate time for Research	Response	%
1	Strongly Agree	1	2%
2	Agree	14	26%
3	Neither Agree nor Disagree	8	15%
4	Disagree	16	30%
5	Strongly Disagree	15	28%
	Total	54	100%

Table 3: Adequacy of time to complete research.

Of the 62 respondents who began the questionnaire, 54 (87%) answered this particular question. Of those, 31 (57%) either disagreed (16) or strongly disagreed (15) with the proposition that they had sufficient research time allocated within their workloads to accomplish their research goals. A further 8 (15%) were ambivalent and neither agreed nor disagreed. The remaining 15 (28%) maintained that they had enough time.

Of the 15 respondents who said they had sufficient time, 46.6% were Professors, 20% Associate Professors, 26.7% Senior Lecturers and 6.7% Lecturers. Logically this is not unexpected as Professors and to a lesser degree Associate Professors would be expected to carry the higher post graduate supervision and pure research loads within an academic department, and benefit from the consequent joint research outputs.

McFarlane noted that in a project conducted in 2010, that respondents:

“... felt that there was now much more of an emphasis on the generation of research income by professors in the wake of the adoption of full economic cost accounting within universities” (p. 62).

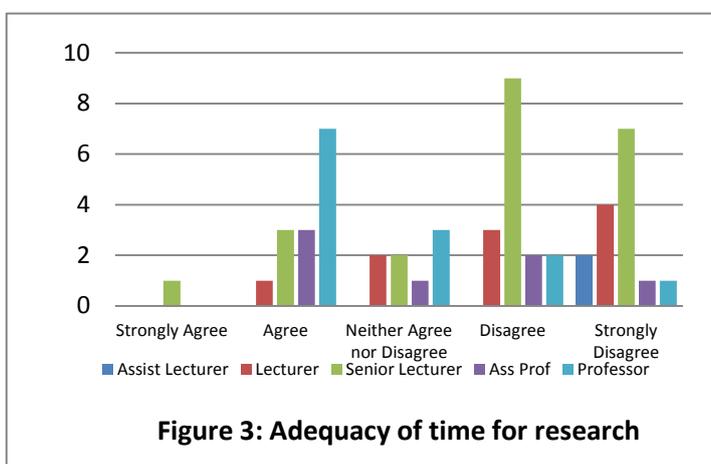


Figure 3: Adequacy of time for research

This expectation often leads to workload allocations that reflect this prioritisation of effort. Further, the breakdown of those with the perception that they **do not** have sufficient time is shown in Figure 3. The biggest group of respondents in this category were the Senior Lecturers, 16 (51.6%) of whom considered they had insufficient time to

complete their research in their workloads.

Three of the Professors surveyed disagree/strongly disagree with the assertion that they have enough time to do the research they would like to do. It would have been desirable to follow up on these comments however confidentiality of the responses makes this impossible.

Workloads

Respondents were asked to indicate the percentage of time allocated in their respective workloads to 'Research', 'Teaching', 'Administration' and 'Service'. By far the most common allocation at all levels within the departments these respondents represent is: 40% teaching; 40% research and a mixed allocation of the remaining 20% between administration and service.

According to Bright (2012) ... there are no systematic, comparable models for allocation of academic workload within or across tertiary institutions either in New Zealand or internationally. In some New Zealand universities a 'rule of thumb' workload approach seems to be a workload ratio for academic staff of 40:40:20 i.e. 40% teaching duties, 40% research and 20% administration (p. 147). This assertion is borne out in the responses to this survey shown in Table 4.

#	Answer	Min Value	Max Value	Average Value	Standard Deviation
1	Teaching	0.00	100.00	42.56	13.51
2	Research	0.00	60.00	36.60	12.00
3	Administration	0.00	100.00	14.72	14.33
4	Service	0.00	23.00	6.38	7.51

Table 4: Allocation of Academic time to key areas

The most common allocation according to respondents is 40:40:20, or 40% (690) hours per annum for each of teaching and research and 20% (354) to be allocated to service and administration.

Publication Expectations

In almost all cases output expectations of academic managers are, according to respondents, only stated in terms of publications, with only eleven (14%) of the responses received suggesting that submission to a journal/conference was considered acceptable to satisfy publication expectations, see Table 5.

#	Output requirement		Response	%
1	Journal publication		51	96%
2	Conference publication		11	21%
3	Submission to journal		7	13%
4	Submission to conference		4	8%
5	University working paper		3	6%
6	Other (Please specify)		3	6%

Table 5: Publication expectations – type of publication

However, the publication or otherwise of a piece of research is beyond the control of the researcher, the extent of that which is directly controllable is submission to a journal. This raises the question of whether outputs as KPI's are the right measure of academic performance regarding research or the KPI should more properly be submission which acknowledges the research activity of the researcher.

Expectations regarding publication are virtually the same across all the levels within the academic departments represented by respondents. There is little or no difference between a Professor and a Lecturer in terms of what is expected/demanded in terms of publication KPI's. One would have expected there to be a differentiation on the basis of both seniority and experience and teaching workload.

Respondents were asked if they considered PBRF had impacted up the expectations to publish in their department/institution. Overwhelmingly the response was yes, with 83% of respondents indicating that PBRF had changed the expectations of their institution. Comments made by respondents included *“it is not explicit, but presumably enough (and enough quality) to return and A in the PBRF”*, and *“At least one ABDC A per year”* and one respondent commented that the increased demands were to *“Continue to meet academically qualified requirements for AACSB and PBRF evaluation”* Overwhelmingly the expectations are expressed in terms of PBRF and AACSB accreditation requirements – not in terms of quality research, or academic defensibility.

Specific comments made by respondents include:

“Both quality and quantity are the focus now. In my view, my institution has gone overboard in its expectations at all staff levels. The pressure is really on now. Professors must be publishing every year (on average) in an A journal, which is very challenging in my discipline.”

At the extreme, the following comment was made:

“PBRF has not only increased the demands for research but has changed the nature of what is considered to be research. Some aspects are now defined as

Scholarship rather than research and therefore excluded from PBRF recognition eg writing textbooks which require huge amounts of pedagogical research as well as technical. However, subsequent adoption is no surrogate for a B grade publication so it is ignored.”

A more balanced opinion was presented by one respondent who made the following points:

“I think the institution always expects Professors to be leaders with an international reputation, that is largely gained by internationally peer-reviewed publications, and of sufficient quantity to maintain a critical mass in one’s field. That is the criteria for promotion to Professor at both institutions I have worked in NZ. I think PBRF merely encoded those expectations. A number of professors return B grades in PBRF, but I think the unstated expectation is for A, and C is considered (implicitly) a failure. How that translates into number and quality of outputs has not been formally expressed.”

Further:

“They now expect people to publish more, and much quickly. The result is that people will try to diversify their research, network to increase possibility of co-authoring (despite not in the area of key research expertise) and people do not have much time to devote to research that can make a big impact because they need to get their research "out there" asap.”

Finally, one respondent commented that:

“There was no expectation, and no requirement to produce outputs at all, unless you were applying for promotion. Some staff produced no research outputs for years. Since PBRF, we have regular informal, voluntary opportunities to produce mock PBRF portfolios and discuss with the research committee and Head of department what resources we need to improve our ranking.”

Respondents were then asked *what is the level of publication required to satisfy your managers stated expectation?* As can be seen from Table 6 publications are almost always demanded at the A or B levels according to the current acceptable definition of these rankings for inclusion in PBRF evaluations/rankings.

#	Publication Level	Response	%
1	Peer reviewed 'A' grade journal	22	42%
2	Peer reviewed 'B' grade journal	29	55%
3	Academic journal - refereed	22	42%
4	Academic journal - non-refereed	0	0%
5	Professional journal	5	9%
6	Professional magazine	1	2%
7	Other (Please specify):	7	13%

Table 6: Publication level expected by institutions

All of the respondents gave refereed journals (categories 1-3) as their first response with a number citing other publications as secondary level publications. One respondent made the following comment regarding the level of the publications demanded: *“All that is valued is A or A* journals. Anything less (and regardless of disciplinary constraints or career stage) is greeted with disparaging remarks”*.

This kind of response by managers can serve to demoralise researchers, often emerging scholars, many of whom may well be conducting research for use by the profession in NZ which, by its very nature may be of little or no value to the editors/readers of A and B ranked journals.

Criticisms of this focus on ranked journals include those made by Guthrie et. al. (2014) who note that: *“Accounting academics’ research agendas can be driven by what ranks rather than by the pursuit of relevance and engagement”* (p.30). One respondent in this project commented:

“Of course, the whole issue of ranking of journals is fraught with problems too, and I don't support rankings being used to evaluate research. You can have a poor quality article accepted for publication in a high quality journal and vice versa. I think we should target our articles for a particular READERSHIP rather than for an A ranked journal”.

Another noted that we are in danger of losing our links between academic research and industry:

“PBRF has had a massive effect on academics' behaviour - we all talk about "A"s and "B"s and design research to get into those journals - to the detriment of NZ industry linked research and field studies and other qualitative research (takes longer).

Finally the following sentiment from a respondent:

“I think too much emphasis is placed on journal ranking and that this is a poor proxy for quality which results in serious injustice. The devaluing of applied New Zealand research and of writing designed to inform the profession is also of grave concern to me. The devaluing of teaching relative to research also concerns me. Universities are largely funded by the government and by students fees and serving the New Zealand community and our students should be our first priority- not esoteric publications in high ranking international journal.”

These concerns are not isolated to New Zealand and Australia, Frey (2010) discusses the situation based on experiences in both the UK and Switzerland in the field of

economics. He identifies the major forces undermining the current academic system as including *“rankings mania, the increased division of labor in research, the intense publication pressure...”* (p.11).

While the impact of rankings systems and external funding regimes such as PBRF are well documented in the literature, the impact of quality accreditation systems such as AACSB on the expectations of institutions is discussed much less and considered to be less marked, or at least marginal post PBRF rather than the exponential increases in pressure considered to be brought about by PBRF. There was a large impact from PBRF at least in terms of the formalisation of expectations, which was largely absorbed prior to the introduction of AACSB. This means respondents have seen only a marginal increase in demands from AACSB accreditation. Opinion on this matter was very much divided, with 21% of respondents saying there was an impact, while 29% did not perceive there was one, with 12 not responding at all. Comments made regarding this issue can be illustrated by the following specific comment:

“AACSB has merely reinforced the expectations of PBRF. AACSB has heightened expectations re managerialistic evaluated teaching - through assurance of learning (sic). There is a push for outcomes-based expressions of assessment specification and marking - a zombie production mentality is creeping in, quite at odds with research and students learning through inquiry based learning.”

There was a generalised feeling that the AACSB accreditation criteria reinforced many of the expectations already imposed by PBRF, especially the level of the expected publications and the numbers required.

Given that there is overwhelming support for the notion that expectations have increased, the question of whether resources required to produce increased numbers of research outputs and to achieve “assurance of learning outcomes” had been increased as well was asked. The majority of respondents, 81% said no, there had not been a increase in resources along with the increased level of demands.

Some common themes emerge in the comments made by respondents: *“No discernible increase in funding; in fact perception is that funding across the board is decreasing as other activities absorb and demand increased funding, eg marketing, especially to recruit overseas students, as well as funding for professorial packages (to remain competitive)”*, *“Same old comment ... do more with less ... as well as increased teaching loads, increased administration, and increased levels of service (such as being involved in*

direct marketing to schools, attending open days, attending education fairs, etc)”, “*In fact, as demands for research outputs have increased, teaching loads have dramatically increased. The administration associated with teaching has also increased with processes such as assurance of the learning. The supposed allocation of 40% teaching 40% research and 20% admin bears no relation to how much time each activity requires relative to how much time there is in a working week.*” While at the other end of the spectrum “*It is difficult to specify optimum level of resources required for fulfilling research expectations as universities often raise funding constraints as a stumbling block for procuring more resources. So resources may have been provided but not to the satisfaction of expectation.*”

In all of the comments made there are indications that at all institutions teaching demands are increasing, along with research pressures and the only light at the end of the tunnel is a slight increase in “contestable funding”, but no direct investment from any of the institutions in the very thing they prize the most – research outputs. The most common demand from respondents is more time in which to do research – and less teaching hours. One respondent lamented “*No increase in resources. If anything resources have decreased. We are expected to use annual leave and weekends to make sure that we comply.*” And another “*If anything, the key resource - TIME - has reduced. There are more expectations now for teaching, service, engagement with practice... blah, blah blah ... while the publishing expectations continue to ramp up*”. See Hill (2012), this situation also exists in Australian Universities, he notes that “many school heads will tell their charges that you do your real research and scholarly work at the weekends or in the evenings – that’s just part and parcel of being an academic... (p.139). That academics are feeling as though the system is exploiting their goodwill is well documented, the time available is insufficient to deliver what is being demanded – without considerable sacrifice.

A further pressure for academics is the need to publish in highly ranked academic journals, the survey was designed to establish academic opinion regarding the increase in the number of, and the perceived quality of, electronic journals. Electronic journals purporting to be highly regarded, quality journals with peer review and refereeing practices second to none are offering to publish articles, however, their quality and mana are still to be determined in many cases. While this may well be the case, it is an emerging trend and one which is being treated with caution. The question of how well

regarded these journals are by New Zealand academics is addressed by asking respondents what their perception regarding the quality of these journals is. Further we asked if anyone had heard of a system being in place to monitor the quality of these journals or to conduct a ranking exercise similar to those conducted using traditional paper-based journals. We were specifically interested in the truly on-line journals and not the electronic reproduction of traditional journals.

While this proliferation of electronic journals can be seen an increase in outlets for research, it can be argued that they have not yet proven themselves. Until the quality of these *new* journals is clearly established and how this might be achieved this in itself is problematic both in how to achieve this assurance, and because of increased demands for publications to secure jobs and promotions meaning academics are looking to secure publications wherever they can. However, many KPI's are stated as requiring publication in 'A' or 'B' grade journals. While there are no assurances available regarding the quality of these journals, they provide additional publication space. This has the potential to encourage academics to publish in journals not subject to academic quality checks and balances in an attempt to satisfy KPI's thus diluting the quality of overall outputs by our institutions.

Discussion and Recommendations for future research

Further issues are expected to have an impact upon the ability of academics to produce research outputs under the current conditions, including the adequacy/sufficiency of New Zealand academic journals as publication outlets for academic accounting research by NZ University researchers (similarly for Australasian journals). This too may be cross-referenced to the academic position of the respondents – assumption is that higher level academics would be better placed to publish in A or A* refereed journals published overseas than emerging or inexperienced researchers; and the increased proliferation of electronic journals in regard to academic research in accounting. These aspects are beyond the scope of this paper.

The survey administered in this project has yielded data concerning further aspects of research and publication which are worthy of further consideration. These include the validity of workload models; the number of publication spaces available in New Zealand for the publication of 'A' or 'B' ranked articles. The question of the availability of

insufficient publication places within journals to accommodate all of the demands being made by institutions for academics to publish has also been raised in the literature.

An investigation relating the level and amount of teaching with the reality portrayed in workload models in New Zealand universities currently would be useful to provide further insights into the conflicts between teaching and research when time resources are scarce. For example where academics have large first year classes the teaching allocation may be adequate on paper but there is anecdotal evidence to suggest that the reality is far different to this on- paper allocation.

The finite number of publication places relative to the number of academics seeking to publish in the journals has been raised as an issue in the past (Mathews, 2007). The number of available paper-based publication spaces in “quality” journals has/has not increased in the early part of this century. Is there a disparity between the number of academics seeking to publish and the number of available local publication places? Currently there are no ABDC A or A* ranked journals in New Zealand, respondents argued that academics should not be targeting New Zealand journals, rather seeking to publish in internationally recognised journals. The question becomes one of whether publishing research findings relevant to the New Zealand profession by New Zealand academics is a valid use of academic time and tax payer funding. Discussion of the argument that research should lead or at least inform practise, and therefore the need for research by the New Zealand accounting profession is beyond the scope of this paper.

The fate of emerging or new researchers coming through Masters and PhD programmes has also been raised by respondents to our survey. These academics often research matters they have come across during their studies and these are often related to the local economic environment. It may be difficult to find publication avenues in overseas journals for material that relates to the New Zealand or even Australasian economy, especially be new academics.

The question of the validity of journal ranking exercises has also been discussed at length in the literature, see for example Dixon (forthcoming) most recently. In particular the journal rankings process has been the subject of discussion and criticism, in particular because of perceptions of inconsistency surrounding some of the ranking decisions (Abelson, 2009; Genoni & Haddow, 2009; Howard, 2008; Hughes & Bennet, 2013, Smith & Middleton, 2009).

There are three broad areas of concerns regarding ranking exercises discussed in the literature. Firstly, there is the lack of suitably highly ranked journal places for publications by researchers who identify as being critical or qualitative researchers. Many of the highest ranked journals are positivist and quantitative in nature – these journals are targeting market research. Subject areas including auditing and accounting history for example, are reportedly underrepresented in the pages of the highly ranked journals (Northcott & Linacre, 2010). This also reflects a desire to be ‘scientific’ in their approach to knowledge construction and dissemination.

The focus on journal rankings and the typical content that would be acceptable in these journals is driving the choice of subject matter, and potentially relevance. One respondent highlighted this:

“The issue is not the number of publication spots in reasonable journals in my opinion it is the lack of quality of some of the submitted work. A number of scholars appear to me to simply submit on the chance it might get published - the work is often poorly targeted, poorly proofed, and generally rushed. The first objective of submission needs to be [to] minimise all chances of being rejected. Very few scholars seem to me to understand the need to circulate their work for polishing and revisions IN ADVANCE of submissions. It is like they behave like undergrads rushing first drafts into the assessment box. No doubt this is a response to the publish or perish pressure they perceive.”(Emphasis in original).

It was further suggested by the respondent that we see Moizer (2009) .

Resulting from pressures to publish, there has been a consequential increase in the number of articles being submitted to the top journals. This means an increase in the rejection rates for them as well. Some authors quote rejection rates as being as high as 90% of manuscripts received by editors or publishers of journals (Moizer, 2009, 285/6). While this might seem logical in terms of the increased desire to have work published in these journals, it has also been asserted that there has been an increase in the submission of inferior quality work to the top journals requiring an increase in the editorial work being done prior to the accept/reject decision being made. One respondent commented thus:

“I have served on the editorial boards of a number of journals in NZ and Australia (as well as elsewhere). I can tell you that some "B-rated (ABDC lists) journals actually struggle to get sufficient copy to publish full issues. The issue is not the number of publication spots in reasonable journals in my opinion, it is the lack of quality of some of the submitted work. A number of scholars appear

to me to simply submit on the chance it might get published - the work is often poorly targeted, poorly proofed, and generally rushed. The first objective of submission needs to be minimising all chances of being rejected. Very few scholars seem to me to understand the need to circulate their work for polishing and revisions IN ADVANCE of submissions. It is like they behave like undergrads rushing first drafts into the assessment box. No doubt this is a response to the publish or perish pressure they perceive. See the article by Moizer (2009, AOS)."

An associated issue is the delay in the time it takes to have an article reviewed and returned from editors of journals (Casati, et. al, 2007)). This turnaround time has increased due to the increase in the number of submissions resulting from the increased pressures to meet KPI's (Masron, Ahmad, & Rahim, 2012) and the amount of time taken to undertake the review itself (Casati, Giunchiglia & Marchese, 2007). Some respondents to our survey note a turn-around delay meaning that publication can be a 2 year process. De Lange (2005) noted that "those who seek instant gratification for their research will need to re-align their expectations in terms of timing and feedback" (p. 135-136). One of our respondents noted that the increased demand for academics to produce has increased the time it takes for copy to be reviewed and returned:

"Expectation for research output has increased significantly since the introduction of the PBRF. Therefore it takes longer for submissions to be accepted."

This from another respondent:

"Another problem that arises in there only being a few journals deemed of sufficient quality is that they are swamped with submissions. This means that good articles can be tied up for years in review processes only to ultimately be rejected, which means that more work must be done to submit the article to another journal where the review process may drag on. This means articles may be out of date long before they are ever published. University management does not appear to have any understanding or sympathy for the vagaries of the review process and the timelines that can be involved in an article finally reaching publication. They want to see a steady flow of regular publications and view it as the individual's failure if their articles are stuck in a queue or on a reviewers desk for any extended period."

This is counterintuitive. If demands are for publications on an annual or semi-annual basis this needs to be addressed. If not the demands/KPI's being imposed are unattainable therefor unreasonable.

Guthrie & Parker (2014) suggest that with the imposition of instrumentalist organisational KPI's we are in an environment where research credentialism is here (p.6) On the face of it they suggest, we would appear to be chasing research scores at the expense of the traditional pursuit of knowledge (see also Parker et.al., 1998; Parker & Guthrie, 2005 & Hopwood, 2007). Guthrie & Parker (2005) summarised the situation as follows:

“Scholars are increasingly tempted towards short term, “neat” research that fits the templates of “top rated” journals in their fields. In order to publish, given the shrinking amount of time available to undertake research, increasingly academics sign off as joint authors on papers predominantly authored by their postgraduate students or, indeed, research assistants. Even on a small scale, they become research project fund-raisers and managers rather than researchers themselves. Research output is measured in terms of the numbers game – number of papers published in “top-rated” journals and number and monetary value of research grants won. These are the KPIs that determine academics’ personal destiny in a corporatised university world” (p.7).

Key Performance Indicators (KPI's) for universities include indicators for teaching, supervision, research, publication and consultancy. These KPI's drive the management and conduct of academic work across institutions. Achievement of disparate KPI's is often the catalyst for threats to work-life balance. While the achievement or not of some of these KPI's is readily discernible via known criteria against which to measure achievement. Research KPI's are less tangible. Much of the benefit from research in academia is not tangible, other than the actual acceptance for publication it would seem Surely the act of researching and ultimately the submission of reported outcomes from that process are the key activities in the development of academics. One could argue that KPI's framed around these activities and backed up with encouragement rather than penalties for non-achievement would generate greater results in the long term. It is the act of conducting the project that generates knowledge per se – even establishing that a topic has no merit is a research finding/outcome is valid, even if it is not publishable in a 'quality' journal. However, all KPI's discussed in the literature are framed around publication in top-ranked journals. Acceptance for publication is beyond the control of authors, so in terms of human resource management, to frame KPI's for academics around something which in large measure they have no control over would seem to be counter-intuitive.

The nature of the key performance objectives (indicators) has also changed over time. Indicators such as PBRF based research outputs in academic journals ranked A or B, for instance, seems to have overtaken the drive to perform research that was in the best interests of the accountancy profession, corporations and others to research that “ticks specific outcome boxes” for accreditation or funding. The quantity/number of outputs being demanded also has the potential to have academics writing and re-writing research reports to fit into more than one publication space to enable those boxes to be ticked. The ethical issues raised by this kind of behaviour are beyond the scope of this paper but are worthy of future research. Every single respondent (100%) has indicated that the minimum publication requirement is to publish at least 1 refereed journal article in a “B grade journal” or better annually.

Another issue requiring further consideration is the ‘Publication Game’ (See Guthrie & Parker, 2005, & Northcott & Linacre, 2010). If highly ranked journals are not interested in a researcher’s area of interest, publication is impossible. This can lead to researchers either modifying their topic to ‘fit’ or for journals requiring the use of a particular (scientific/empirical) method. This may then be used where it may not be warranted to get research published, rather than choosing an appropriate method for the subject at hand. Either way, academics are having trouble with playing the games they are employed to play – the Publication Game (PG); and the Career Development Game (CDG).

Since 2000 the emergence of electronic journals that offer to publish academic research articles on-line rather than/or as well as in traditional paper-based journals has meant an increase in the number of journals in the accounting discipline, some of the new journals in Australasia are the *Journal of Accounting and Organizational Change*; the *Journal of Islamic Accounting*; and the *Afro-Asian Journal of Finance and Accounting* (Northcott & Linacre, 2010). Tenopir & King (2002) examined whether researchers read and valued the electronic journals, and if this increased access would render traditional print journals obsolete in the life and physical sciences. They asked responders to rank electronic journals along-side their paper counterparts. Largely, 61% of responders said they were ranked in the lowest 1 to 3 ranking places, with the majority of responders judging them to be of inferior quality to paper-based counterparts (p.260).

Pressures on modern academics include the expectation of publication of research outputs in top ranking journals every year. This pressure to publish often means academics are seeking research topics that are easy to complete and fit the “style and methodology” preferred by the so called elite journals. Coincidentally the projects undertaken have to be able to be completed within a timeframe largely determined by ever increasing workload pressures.

Goodwill has an understood technical meaning for the accounting profession, the amount paid for a business in excess of the net value of its assets, employed when a business changes hands. The lesser understood concept of goodwill is the added value to a business, profession or trade from the extra tasks performed by employees in the conduct of their jobs, above and beyond their normal duties. This for academics is the marking of assignments and examinations in the wee small hours of the night; the detailed email and personal communications with students at a moment’s notice via electronic media while at the same time juggling demands for more research outputs. Academics are traditionally very ethically driven and inclined to do whatever it takes to assist their students to get through their classes.

Activities previously performed in the spirit of ‘goodwill’ are now becoming an expected minimum level of activity in an academic environment. In some workplaces pressures being brought to bear for non-performance of some of these functions even where they are not possible within normal working hours or, reasonable working hours for an academic. Academics have traditionally not been limited to a 40 hour working week. The expectation is that they will work for as many hours as it takes to get the job done – a reasonable number of hours. Everyone who is party to these arrangements has carefully not defined what is ‘reasonable’ in the circumstances, asserting that it is different for everyone.

The increased expectations and higher workloads have led to a number of academics becoming burnt-out under pressures to complete teaching, research and university administrative functions alongside other aspects of their lives. Invariably some aspect of these expectations is going to remain unachieved. In many cases the aspect that does not get the attention it requires is the research function. Outputs are not produced and academics are facing employer consequences such as performance review or disciplinary procedures, for non-performance.

In brief academics will short-change their own research in pursuit of service to their students. Most often this goes unrecognised, potentially even penalised in promotion and other reward programmes.

Changes to teaching methodologies and pedagogies towards more on-line teaching when introduced were asserted to be less time intensive. This is far from the reality in the authors' experience with teaching large first and second year classes where the constant interaction demanded by students and the institution via email, Moodle environments and social media has expanded the amount of "contact time" with individual students at the expense of engagement and face-to-face teaching.

Concluding comments:

Universities are no longer acting as the critical conscience of society as this function does not produce readily publishable outputs, and there have been negative impacts on academic freedoms, and integrity from the increasing commercialisation of the tertiary sector (Roberts, 2013). Noticeably, the literature discusses the introduction of game playing in the search of research rankings by both institutions and individuals, including the channelling of funds to 'beneficial' research (Lewis & Ross, 2011); and the observation what is occurring is the fostering of elitism in the academy (See also: Winter & Sarros, 2002; Parker, 2011; Dixon, Forthcoming)

A final comment from a respondent:

"Research is important and adds new dimensions to taking care of resources, but note academic research has to be theoretically informed and grounded in a philosophical domain-- Is this always viable. Who is the research audience is something Journal editors, reviewers throw out of the window when reviewing the article, the concentration is on methodology and framework and hence getting the right mix is a task, so if the mix is not there out goes your article you perish-- To do this get the mix the researcher needs time, and with teaching, adobe connect, marking assignments attending to student queries ... where is the scope to balance -- Meth/FW and findings?? Needs superhuman effort and most of us do not have this superhuman capability. PBRF & Journal Ranking & AACSB and a Head who fails to recognise that we need a work life balance as a collective have screwed Accounting Lecturers where I teach. What am I doing here--- truthfully the place pays my bills."

A final word from Professor Philip Nel, Professor of English at Kansas State University. Nel (2014) commented thus:

... we need time to think. I mean this quite literally: thought requires time. Ideas need some idle, nonproductive space in which to thrive. This kind of sustained thinking is an important part of being human, but it's also vital for good academic work. Peter Higgs, who won the Nobel Prize in physics for his work on the Higgs boson, recently said that the imperative to publish all the time would disqualify him from contemporary academe. "Today I wouldn't get an academic job. It's as simple as that. I don't think I would be regarded as productive enough," he observed. "It's difficult to imagine how I would ever have enough peace and quiet in the present sort of climate to do what I did in 1964."

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Appendix A: Questionnaire

Publish or Perish - a continuing imperative!

Block 1

Q1.

I have read the Information Sheet and have had the details of the study explained to me. My questions have been answered to my satisfaction, and I understand that I may ask further questions at any time.

I agree to participate in this study under the conditions set out in the Information Sheet.

Yes

No

Thank you for agreeing to respond to our questionnaire.

Q2. What is your gender?

Male

Female

Q3. What is your age?

Q4. What position do you hold in your School/Department?

Graduate Assistant

Tutor

Senior Tutor

Assistant/Associate Lecturer

Lecturer

Senior Lecturer

Associate Professor/Reader

Professor

Emeritus Professor

Comments (Please specify e.g. Just been promoted):

Q5. What is your highest academic qualification?

Undergraduate degree

Honours degree

Postgraduate Diploma

Masters

Doctorate

PhD

Other (Please specify):

Q6. How long have you held an academic position?

	0	5	10	15	20	25
Years						

Q7. About how long have you been in your current position?

	0	5	10	15	20	25
Years						

Q8. Is your position:

- Fixed term
- Permanent - renewable contract
- Permanent - tenured
- Other (Please specify)

Q9. Is your Business School AACSB accredited?

- Yes
- No
- Pending

Q10. Is your accountancy school/department AACSB accredited?

- Yes
- No
- Pending

Q11. According to AACSB accreditation criteria are you:

- Academically qualified
- Professionally qualified
- 'Other'
- Other (Please specify):

Q12. In your planned workload, what percentage (%) of your allocated time is for:

Teaching Research Administration Service

Q13. The amount of time allocated to my research in my allocated workload is adequate to allow me to fulfill my research aspirations/goals?

- Strongly Agree
- Agree
- Neither Agree nor Disagree
- Disagree
- Strongly Disagree

Q14. What is the stated expectation of your manager regarding your annual research output(s)?

Q15. Is this institutional expectation expressed in terms of:

- Journal publication
- Conference publication
- Submission to journal
- Submission to conference
- University working paper
- Other (Please specify)

Q16. What is the level of publication required to satisfy your managers stated expectation?

- Peer reviewed 'A' grade journal
- Peer reviewed 'B' grade journal
- Academic journal - refereed
- Academic journal - non-refereed
- Professional journal
- Professional magazine
- Other (Please specify):

Q17. Has PBRF changed the expectations of your institution regarding the number of publications you are expected to produce in an academic year?

- Yes
- No

Q18. If you answered yes to question 16, please explain how PBRF has impacted on research expectations in your department/school.

Q19. Has the introduction of AACSB accreditation (if applicable) changed the expectations/demands for research outputs in your department/school?

- Yes
- No

Q20. If you answered yes to question 18, please explain how AACSB accreditation has impacted on research expectations in your department/school.

Q21. If you consider there has been an increase in the demands for research outputs, has your institution increased resourcing for research in line with these increased demands?

- Yes
- No

Q22. Please add any further comments here:

Q23. Do you consider there are sufficient publication spaces (Article spots) available in relevant New Zealand academic journals to accommodate the demands of institutions for academics to publish in 'quality' journals?

- Yes
 No

Q24. Please add any further comments here:

Q25. Do you consider there are sufficient publication spaces (Article spots) available in relevant Australasian (Australia + New Zealand) academic journals to accommodate the demands of institutions for academics to publish in 'quality' journals?

- Yes
 No

Q26. Please add any further comments here:

Q27. Do you consider the increased proliferation of electronic journals has increased the number of 'quality' publication spaces in New Zealand?

- Yes
 No

Q28. Please add any comments here:

Q29. Do you consider these electronic journals to be of the quality required to satisfy the demand for publications in high quality journals?

- Yes
 No

Q30. Do you consider these electronic journals should be ranked in the same manner as paper journals?

- Yes
 No

Q31. Are you aware of any such ranking scheme, and if so do you have any details you can supply regarding the scheme please.

- Yes
 No

Q32. Please add any further comments here:

Q33. Are there any other comments you would like to make regarding this research?

Appendix B: Information Sheet for Respondents



MASSEY UNIVERSITY
COLLEGE OF HUMANITIES
AND SOCIAL SCIENCES
TE KURA PŪKĒNGA TANGATA

Publish or Perish: A Sustainable Imperative?

RESEARCH PROJECT INFORMATION SHEET

Introduction

You are invited to participate in research being conducted by Mrs. Lin Tozer MBS, DipBusAdmin, BBS, from the School of Accountancy, and Miss Rachel Summers BSc, from the School of People, Environment and Planning, at Massey University. We are interested in current publication requirements which face academic staff teaching and researching in the field of accountancy in New Zealand Universities.

Project Details

Since 2005 there have been many changes in the demands upon academic staff in universities to increase the number and quality of research outputs. Principally these have come about as a consequence of the move towards commercialisation of the education sector and the associated funding changes that go with them – specifically research based funding via PBRF, and the introduction in most NZ university business schools of AACSB accreditation. The demands of these two institutions have meant an increased focus on research outputs as a means of legitimising what Business Schools are doing and as a basis for attracting contestable funding from the Government.

University demands on academics have, as a consequence of these changes, also increased dramatically over this same time period. Conversely, we would argue that workload models imposed upon staff regarding teaching, research and service activities have changed little since the days of “chalk and talk” and bear little resemblance to the actual time involved in teaching (especially given the technological advances and the associated demands of students in this regard) or conducting research. As a consequence, stress levels and workload excesses would appear to be becoming more commonplace and in some cases these have come at the expense of time spent on research.

The aim of this research is to determine if these demands for increased productivity within current workloads is feasible and if it can be sustained into the future. In order to do this the objective is to survey all accounting academics in New Zealand’s universities. Surveying 100% of the population of academic staff in these departments is seen to be preferable to selecting a sample of some larger more generic population. This approach will enable us to more clearly understand the issues for a particular academic group.

One further aspect of this research is to determine if the demanded research outputs can be accommodated in the number of available appropriate accounting related journals (article places) in Australasia. This research has in part been done in the past (Mathews, 2005; Locke & Lowe, 2000) and this will be replicated, in part, to give a picture of the realistic nature of the demands for quality outputs, in particular journal article publications, being placed on accounting academics in 2014.

If you are willing to participate in this research please go to the link below or in the initial email that you received from us.

http://masseybusiness.eu.qualtrics.com/SE/?SID=SV_6DTHJjiCFvCdXZH

Te Kūnenga
ki Pūrehuroa

Massey University School of Psychology – Te Kura Hinengaro Tangata
Private Bag 11222, Palmerston North 4442 T +64 6 356 9099 extn 2040 F +64 6 350 5763 www.massey.ac.nz

New Zealand is a small country so academic staff from all university Accountancy departments are being sought to complete the survey. All academic staff involved in accountancy research and teaching are invited to participate to share your views and experiences with us about your work environment via an anonymous survey.

Names of staff teaching and research in accountancy at New Zealand universities have been sourced from publically available information on institutional websites.

The survey should take no more than 10 to 15 minutes of your time and you are free to complete as much or as little as you like.

After the close off of the survey raw data will be held in the Qualtrics database and will only be made available to the researchers named above via a secure login. Anonymous survey responses will be kept for at least 5 years to allow for replication of the research and comparison with other academic units or other institutions which may be conducted in the future,

Summary data will be held for five years by the researchers themselves.

The intention is to publish the results as a working paper which you will be free to request a copy of after completion of the survey analysis.

Your Rights

You are under no obligation to accept this invitation.

Completion and return of the questionnaire implies consent. You have the right to decline to answer any particular question.

Project Contacts

If you have any questions about this project please feel free to get in touch with one or both of us at the addresses below.

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Ethics Approval by Massey University Human Ethics Committee

"This project has been reviewed and approved by the Massey University Human Ethics Committee: Southern B, Application 14/26. If you have any concerns about the conduct of the research, please contact Prof John O'Neill, Acting Chair, Massey University Human Ethics Committee: Southern B, telephone 06 350 5799 x 81090, email humanethicsouthb@massey.ac.nz."

Appendix C: EFTs per Academic Staff Member in New Zealand Universities (2003-2012).

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Auckland University	17.9	17.9	17.5	17.7	18.3	17.5	18.1	19.4	18.9	18.2	18.6
Auckland University of Technology				16.7	16.8	16.9	18.8	19.8	18.5	18.2	18.9
Waikato University	15.3	15.2	15.1	15.6	15.5	15.1	16.8	15.9	16	16.3	15.9
Massey University	17.5	17.3	16.8	16.3	15.8	16.2	16.9	17.5	17.1	17.1	16.8
Victoria University of Wellington		17.4	12.9	12.8	12.8	13.2	16.7	17.2	17.1	20.8	19.6
Canterbury University	18.9	19.4	18.6	18.8	18.8	19.3	20.3	18.6	16.7	17	16.5
Otago University	15.3	15.9	16.4	16.1	14.6	15.5	15.9	16.8	16.7	16.3	15.8
Lincoln University											

Sources: Publicly available information from Institutional Websites and Annual reports.

School of Accountancy

Massey University

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