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Impact of Research Assessment Exercises on Research Approaches and Foci of Accounting Disciplines in Australia

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Impact of Research Assessment Exercises on Research Approaches and Foci of Accounting Disciplines in Australia

Structured Abstract

Purpose –The overall aim of this paper was to examine the impact of the Australian research assessment exercise on the research approaches (positivist/ non-positivist) favoured by accounting disciplines in Australia. Our key research question examined how the outputs and foci of research in elite accounting disciplines changed over a 16-year period. Our analysis was informed by Bourdieu’s notions of academic elitism and symbolic violence.

Design/methodology/approach –We analysed all papers published in 20 major accounting journals across a 16-year period by Australian accounting disciplines that were highly rated in the research assessment exercise. We also compared our results from this group against two case study accounting disciplines that were not rated as ‘world class’.

Findings – Our key finding is that the introduction of a research assessment exercise in Australia has resulted in research outputs of elite accounting disciplines over this period being increasingly focused on positivist rather than non-positivist research. Our findings evidence a narrowing of accounting disciplines’ research agendas and foci across the period.

Research limitations/implications –Our findings highlight a considerable narrowing of the research agenda and paradigms in accounting disciplines that is not in the public interest. Our findings also have implications for the literature on academic elitism. The narrowing of the research agenda and greater foci on positivist research exhibited in our findings demonstrates the role of dominant elites in controlling the research agenda through a research assessment exercise. A practical implication is that proper research, regardless of the approach used, must be appropriately recognised and accepted by Accounting Disciplines, not ostracised or discouraged. Research implications are the breadth of accounting research should be celebrated, and concentration eschewed. Australian accounting discipline leaders should not fall for the illusion that the only good research is that which is published in a small number of North American positivist journals.

Originality/value – Our findings provide insights into Bourdieu’s work through demonstrating how dominant players have successfully exploited an external regulatory mechanism, a research assessment exercise, to strengthen their position within a field and exert control over the research agendas of accounting disciplines. Previous work by Bourdieu has not directly examined how actors utilise these outside forces as instruments for shaping their own field.

Keywords - journal ratings; research assessment exercises; academic elitism; Bourdieu

Impact of Research Assessment Exercises on Research Approaches and Foci of Accounting Disciplines¹ in Australia¹

Introduction

Incestuous, homogeneous fiefdoms of self-proclaimed expertise are always rank-closing and mutually self-defending, above all else - Glenn Greenwald (2011)

National research assessment exercises for universities (hereafter termed 'RAEs') have spread rapidly since the first was conducted in the UK in 1986 (Rebora and Turri, 2013). There are now RAEs in many other countries including the Netherlands, France, Italy, Australia and New Zealand (Guthrie, Parker, Dumay and Milne, 2019; Parker and Guthrie, 2016; Martin-Sardesai, Irvine, Tooley and Guthrie, 2016). The overriding purpose of these national exercises is ostensibly to facilitate assessment of 'quality' by analysing research outputs of universities at a national level. However, the methods, foci, processes, and the impact on university systems have evolved over time and differ markedly from one country to another (Bond, Clout, Czernkowski and Wright, 2020). The implementation of national RAEs has been subject to much criticism and controversy. For example, the first Italian RAE introduced in 2016 to cover the period from 2011 to 2014 was boycotted by a significant proportion of Italian academics (*The Times Higher Education*, 2016), researchers have both questioned their fairness and processes (see, for example, Puxty *et al.*, 1994; Martin and Whitley, 2010; Martin-Sardesai, and Guthrie, 2017; Guthrie *et al.*, 2019) and have identified various dysfunctional outcomes, including 'gaming' (Agyemang and Broadbent, 2015).

The advent of RAEs over the past 35 years has also greatly impacted the institutional environment of universities (Agyemang and Broadbent, 2015; Bond *et al.*, 2020; Guthrie *et al.*, 2019; Martin-Sardesai, Irvine, Tooley and Guthrie, 2017). From an external perspective, scores on external schemes such as the RAEs are linked to image, branding, and marketability and viewed as critical to universities as they seek to attract students (Bond *et al.*, 2020; Parker, 2012). This reputational effect is summarised by Agyemang and Broadbent (2015 p.1023):

¹ It should be noted that as two of the authors of this paper were Special Editors for this themed issue, they were not involved in its refereeing process. Instead, this paper was double-blind reviewed and managed within the normal *ScholarOne* process by one of the Editors of this journal.

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3 For some university organisations, the [RAE] financial allocation may be so low
4 that reputation is all that there is to “play for” especially since reputation is
5 perceived to impact on student numbers and the quality of students applying to that
6 university. Thus, financial gains on the margin might be insignificant but the
7 reputational gain may be more significant. The outcome is that managing research
8 has become closely aligned with reputation management, as part of the strategic
9 uncertainty the university has to manage.
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13 Internally, the response to RAEs by university management has been to develop ambitious key
14 performance indicators for staff around research outcomes that have resulted in increased pressure
15 and uncertainty for those staff (Guthrie, Evans and Burritt, 2014; Guthrie and Parker, 2014;
16 Martin-Sardesai and Guthrie, 2017; Martin and Whitley, 2010). This, in turn, has influenced
17 retention, personal travel grants, hiring, and promotion decisions (Agyemang and Broadbent,
18 2015; Bond *et al.*, 2020; Guthrie *et al.*, 2019).
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25 The large-scale changes in the higher education sector (HES) over the last few decades since RAEs
26 were first introduced; and how these reforms have impacted on academic lives have been well-
27 documented – see, for example, Lewis (2014) and Martin-Sardesai and Guthrie (2017). Most
28 notably, attention has been drawn to a new era of managerialism, often termed ‘new public
29 management’, where heightened accountability is moved onto universities under the guise that
30 private sector approaches are necessary for the public sector (Martin-Sardesai, Guthrie, Tooley
31 and Chaplin, 2017). These new management systems encompassed performance measurement
32 systems and indicators (Martin-Sardesai *et al.*, 2017). Consequences of this more managerialist
33 approach include reduced academic freedom, changes in academic work-life-balance, and
34 increasing levels of stress (Martin-Sardesai *et al.*, 2016; 2017).
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44 The advent of national RAEs is, therefore, likely to have resulted in significant impacts on research
45 at all levels. However, this aspect of the impact of RAEs has received little attention by researchers
46 beyond papers that discuss and critique the evolving academic landscape critiques of national
47 publication trends (see, for example, Hopwood, 2008; Guthrie *et al.*, 2019; Parker, 2012). An
48 empirical analysis of how the levels and foci of accounting research and performance management
49 structures have changed over time in response to these RAEs is critical to understanding the
50 contemporary contextual environment faced by accounting researchers, and how they have
51 adapted to it. Yet, as highlighted by Chua (2019; p. 9):
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3 Surprisingly, despite concerns about the impact of rankings, there remains little
4 empirical research of the effect of rankings on the conduct of interpretive and
5 critical research. ... My sense is that the impact of rankings (of universities,
6 disciplines, journals) on the dominance and persistence of positivistic accounting
7 research is unlikely to be uniform across jurisdictions.
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10 The present study addresses this important gap in the literature. It does so by examining the impact
11 of the Australia research assessment exercise (known as the ‘Excellence in Research for Australia’
12 and hereafter termed the “ERA”) on the research outputs and foci of accounting disciplines that
13 are highly rated by the ERA – ‘elite accounting disciplines’. The emphasis on these elite
14 accounting disciplines reflects a need to understand what actions lead to research success in RAEs,
15 which may provide a signal to others of what constitutes valuable and high-quality research as
16 measured by external evaluation of the discipline.
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24 We address the following two research questions:
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28 *RQ1. How have the research outputs and foci of elite accounting disciplines as rated in the*
29 *Australian ERA changed over the 16-year period, 2004 to 2019?*
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33 *RQ2. Does the evidence from the research outputs and foci of elite accounting disciplines*
34 *provide insights into academic elitism and Bourdieu’s (1977) concept of “symbolic violence”?*
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38 In addressing these research questions, two periods are compared: 2004 to 2011 and 2012 to 2019.
39 Although the first ERA occurred in Australia in 2010, these dates were selected because the
40 potential impact of the ERA on research agendas and subsequent publications would have taken
41 till 2012 to emerge.²
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47 The concentration of the second research question on research foci reflects that researchers have
48 often categorised types of research as being ‘positivist’ or non-positivist³ (see, for example,
49 Neuman 2013; Aliyu, Bello, Kasim and Martin, 2014). The mix of these categorisations of
50 research may have altered over time as a consequence of the advent of the ERA. Chua (2019, p.
51 16) argued that in North America there has been an increasing focus on and domination of the
52 positivist paradigm. However, she contended that:
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3 ... the rise of rankings is unlikely to lead to the irrelevance of interpretive and critical
4 research. While rankings have altered the doing of accounting research in some
5 jurisdictions, it is important not to grant these calculative technologies more influence
6 than is borne by the evidence.
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9 Yet, as noted above, there is a lack of empirical research into this important issue; and, where
10 institutional impacts have been studied previously (see, for example, Agyemang and Broadbent,
11 2015) it has tended to be done as a case study of one university.
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16 In terms of the second research question, Bourdieu (1977, 1988; 1989) utilises concepts such as
17 *habitus*, *dispositions*, *symbolic capital* and *field* to help interpret the actions of social agents. Each
18 of these notions will be applied to provide an explanation of the actions taken by elite Disciplines
19 and social agents (researchers within those Disciplines). For example, according to Agyemang and
20 Broadbent (2015, p. 1028), Bourdieu's concept of *symbolic violence* – “violence that is exercised
21 upon a social agent with his complicity” (Bourdieu and Wacquant, 1992, p. 272) – enables
22 dominant and powerful groups of individuals to “set the rules of the game, such that other groups
23 participate in pursuit of dominant interests, possibly unknowingly or in the belief that they are
24 pursuing their own interests”. Journal rankings and ERAs can potentially allow a dominant group
25 of elites to establish the “quality” indicators for research and control the assessment process; in
26 this sense it becomes a mechanism for stratification, inclusion and exclusion.
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37 This study makes three contributions to the literature. First, using Bourdieu's sociological lens, it
38 provides a detailed analysis of the use of a regulatory mechanism being the Australian ERA and
39 how elites have captured and manipulated this to suit their purposes. Second, it directly addresses
40 the call by Chua (2019) for empirical evidence on the impact of journal, discipline and university
41 rankings on non-positivist research paradigms. Third, it provides empirical evidence that adds to
42 the debate about diverse perceptions of research quality (see, for example, McGuigan, 2015;
43 Sangster, 2011; 2015; Guthrie and Parker 2014; Guthrie *et al.*, 2019).
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51 The remainder of this paper is organised as follows. The next section provides a brief history of
52 the Australian ERA and an overview of the prior literature on research assessment exercises.
53 Positivist and non-positivist research paradigms are then discussed. Section 3 introduces the
54 theoretical framework based on Bourdieu. Section 4 provides an analysis of the research outputs
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3 and foci of elite Accounting Disciplines in the ERA Australia. This final section analyses our
4 findings and suggests ways to address the deficiencies highlighted.
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8 **An Overview of the Australian ERA**

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11 The Australian higher education sector (HES) is responsible for research training and the
12 development of the intellectual skills base of Australians. More recently the HES has been a key
13 component of Australia's export success where it currently records the third largest export dollar
14 earner (Centre for Independent Studies, 2019). As a consequence of its size and impact, the
15 Australian HES reforms have moved the sector to a more 'business focussed' domain. (Martin-
16 Sardesai *et al.*, 2017; 2019). Martin-Sardesai *et al.* (2019) articulated change in the sector when
17 they emphasised (p. 43):
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24 The global transformation of the nature and structure of the HES accelerated rapidly
25 towards the end of the twentieth century... These developments must be viewed as a
26 part of a wide range of interconnected factors, including NPM [New Public
27 Management] reforms, and economic and political pressures.... Irrespective of the
28 interpretive frame through which these changes are understood, ... the HES has been
29 subject to considerable social, economic, structural and cultural changes during a
30 short period of time. Public sector universities are increasingly run like corporations,
31 ... with university PMSs [Performance Management Systems] emerging as an
32 important technology in the exercise of management control and government
33 oversight.
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37 Following the lead of the UK, which introduced a formal research assessment exercise in 1986,
38 the Australian ERA commenced in 2010 with the aim of developing a "transparent and workable
39 system to assess the quality of research in Australia" (ERA National Report, 2010, p. 5). It is
40 administered by the Australian Research Council and comprises of an evaluation of research
41 produced in Australian universities against national and international benchmarks, whereby
42 research outputs are assessed over a rolling 6-year period where older research outputs 'drop off'
43 the list (ERA Handbook, 2015, p. 26). It is conducted at the level of disciplines, with the unit of
44 evaluation being a designated field of research⁴. The evaluation is by expert review by committees
45 of researchers, drawn from Australia and overseas, of research outputs informed by a range of
46 indicators. These indicators include a range of metrics such as citation profiles, quantum of highly
47 ranked journal articles, and peer review of a sample of research outputs (ERA Handbook, 2015:
48 9-18). A five-point scale is used:
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- 7 3. at world standard
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- 11 5. well above world standard
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13 Three subsequent rounds of ERA were held in 2012, 2015 and 2018. To date, unlike the UK,
14 results of the Australian ERA have not directly influenced the allocation of government funding
15 for research but, they are certainly influential in shaping HES institutional strategies, performance
16 assessment, internal promotions and research grants (Guthrie *et al.*, 2019; Martin-Sardesai, Irvine,
17 Tooley and Guthrie, 2017).

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24 For each review, UoEs are assigned to members of a Research Evaluation Committee (REC). For
25 accounting, the REC is called 'Economics and Commerce' and currently has 15 members (ARC,
26 2018). Each UoE is assigned three REC members with one of these an appointed principal
27 reviewer. The latter assigns peer reviewers for that UoE. At the end of an online evaluation stage,
28 the RECs convene to consider all of the individual preliminary evaluations and agree to final
29 evaluation outcomes for each UoE. The final ratings are viewed as the decision of the entire REC
30 (ERA Handbook, 2015). The rationale for how a rating was awarded to each individual discipline
31 is not released. Interestingly, the Economics and Commerce REC is one of few that relies solely
32 on peer review and does not use citation data (Guthrie, 2019).

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41 The REC assessors are instructed not to rely on the Australian Business Deans Council (ABDC)
42 Journal Rankings List for awarding their ratings and are expected to assess the quality of outputs
43 on their individual merits. However, the ABDC ranking of a given journal in which an output is
44 published list is likely to have some influence as it is widely applied by many Australian business
45 disciplines in assessing the research performance of their staff (Guthrie *et al.*, 2019).

Prior Literature on Research Assessment Exercises

Several researchers have written about the impact of national Research assessment exercises and claimed that unintended outcomes have modified behaviour not necessarily in the best interests of scholarship. Here we explore the nature of the disruption in the academic sector in a general sense, along with a more nuanced discussion of the impact of the Australian ERA within disciplines of accounting (Guthrie *et al.*, 2019).

Research on the more general impact of national research assessment exercises has tended to focus on the reputational and funding implications of formal RAEs with several studies into the impact of these exercises on academics and the university system generally. For example, in the UK, Lucas (2006) and Agyemang and Broadbent (2015) argued that there has been an escalation in the surveillance and oversight by management of research activities within universities in response to these exercises. Martin-Sardesai *et al.*, (2017, p. 406) found that there were “significant and long-lasting changes to [a case study university’s] vision and mission (i.e. its interpretive scheme)” in anticipation of the introduction of a formal RAE. Research by Duff and Monk (2006) found that the pressures of the RAE for UK academics had removed many of the ‘intrinsic’ rewards (hygiene factors) of their academic jobs, such as career opportunities and flexible hours, and this had led to reduced job satisfaction. Broadbent (2010) argued that the UK RAE significantly impacted on some individual academics because their success in research led to universities increasing their financial rewards in order to attract or retain them. A similar finding was made by Smith and Urquhart (2018).

In general terms, the perceived benefits of RAEs are presumed by some as providing a favourable contribution to research as measured by increases in the number and quality of publications (see, for example, Harley, 2000; Otley, 2010; Martin-Sardesai *et al.*, 2017). They are also viewed by others as contributing to universities’ reputations as measured by improved positioning of universities in the global university ranking tables (Rebora and Turri 2013). Another cited benefit is that RAEs crystallise discipline reputations in a public form by codifying performance. The result is that research performance is now public and open to external analysis in a way that was not the case in the past (Henkel, 1999).

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5 The institutional impact of RAEs is another common point of discussion in the literature. Parker
6 (2012: 1158) states that the “risk in these seismic changes to university identity, mission, culture
7 and strategy is that of goal displacement”. This has been said to have led to a “production
8 mentality” (CPAF, 2003, p. 15), the introduction of a market within the research community
9 (Neave, 2002), increased competition (Braddock and Neave, 2002), to increased surveillance over
10 the academic community (Puxty *et al.*, 1994), and to the erosion of university autonomy (Tapper,
11 2003). Otley (2010) suggests that the institutional changes brought about by the UK RAE may not
12 even be in the wider interests of society.
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20 Another theme raised in the literature is that of ‘gaming’ the system. Agyemang and Broadbent
21 (2015) contend that gaming is evident as institutions look to the UK RAE in their recruitment
22 choices, their reward systems as well as their choice of which individuals should be submitted for
23 assessment. Allegations of renting the CVs of prominent researchers to enhance submissions
24 abound; especially in the UK (Otley, 2010; Reborá and Turri, 2013).
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30 Another common theme in the literature is the impact on academics and their careers (see, for
31 example, Henkel, 1999; Martin and Whitley, 2010; Lewis, 2014). While universities have
32 traditionally been viewed as institutions built around collegiality, national RAEs have created
33 winners and losers not only amongst institutions but also amongst their staff. Agyemang and
34 Broadbent (2015) emphasised that the most productive researchers are head-hunted (and even
35 offered financial incentives) while unproductive researchers are offered incentives to accept early
36 retirement or to move into teaching intensive roles. Guthrie *et al.* (2019) argue that the
37 contemporary university performance management culture is driving an agenda where those with
38 ‘impressive’ citations metrics and publications are rewarded with travel grants, research support,
39 tenure and promotions; while colleagues who struggle in the research area are encouraged to retire
40 or leave.
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50 Allied with the adoption of RAEs is the increasing use of journal rankings as a proxy of quality
51 output and performance management at many universities (Guthrie *et al.*, 2019; Hoepner and
52 Unerman, 2012). Yet journal rankings possess many limitations including that they promote a
53 ‘game’ of form over substance where the target journal is the quality marker rather than the
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3 research itself. Sangster (2011; 2015) and Guthrie *et al.* (2019: 8) articulated systemic problems
4 associated with the ABDC journal ranking list including its influence over accounting disciplines
5 including academics being pressured into submitting their manuscripts to a narrow group of
6 journals rated highly on this list:
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11 Given the changing academic institutional environment, it is not surprising that there is an
12 increasing body of literature examining the research outputs of accounting researchers (see, for
13 example, Chan, Chang, Tong and Zhang, 2012; Brown, and Jones, 2015). Of particular relevance
14 to this study, Bond *et al.* (2020) studied the publications of a sample of 1,011 Australian accounting
15 academics who had published in the 30 (9 “A*”-ranked and 21 “A”-ranked) accounting journals
16 in the 2016 version of the ABDC list⁵. There were another 98 accounting journals on this list rated
17 as either “B” or “C” but these were excluded from the analysis. Their study aimed to examine the
18 relative performance of Australian academics against other Asia-Pacific countries as well at the
19 US, UK and Canada across the period 2010 to 2018. They found that US authors published the
20 most “A*” papers in their journal sample followed by authors from Hong Kong and Singapore.
21 Australian, UK and New Zealand were “substantially under-represented” (p. 14). They also found
22 that Australian research output was significantly concentrated within “A”-ranked journals and that
23 most of the Australian accounting academics who published within their sample period did not
24 publish frequently. Some 55% of their sample had only published one “A” ranked journal article
25 in the entire 8-year period of their analysis and 80% had no “A*” ranked journal publications
26 during this period.
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41 The present study differs from Bond *et al.* (2020) in several ways. First, our focus is on research
42 outputs of individual university accounting disciplines rather than overall countries. Second, we
43 examine positivist versus non-positivist research outputs whereas they did not evaluate the type of
44 research papers published. Third, they did not examine the impact of the ERA on researchers’
45 choices as they only examined the period post implementation of the ERA in 2010. We examine a
46 significant period before the ERA so that we can conduct a pre and post implementation
47 comparison.
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Positivist and Non-Positivist Research

There is a wide body of literature that has defined, critiqued and analysed the strengths and limitations of positivist and non-positivist research (see, for example, Weber, 2004; Bloor, 2007; Neuman, 2013). According to Aliyu *et al.* (2014), a positivist investigator believes that the world reflects permanent and unchanging laws and rules of causation and occurrence. Positivists also contend that there exists an intricacy and complexity that can be overcome by reductionism. These researchers place a high emphasis on impartiality, measurement, objectivity and repeatability. The methods favoured by positivists include experiments, surveys and quantitative analysis of large data sets (Suppe, 2007).

In the context of accounting, a wide range of important topics lend themselves to positivist approaches including: the impact of firm accounting choices on stock prices; earnings management models; relationships between corporate governance variables and firm performance; audit judgment experiments; and, audit pricing models.

In contrast to the positivist perspective, non-positivists broadly argue that there is no worldwide and universal truth. According to Neuman (2013), there are several non-positivist approaches to research, including phenomenological research that seeks to give a faithful account of an area of experience or of an aspect of the 'life-world'; interpretative research that seeks to make sense of experience; and discourse analysis that endeavours to extract socially available modes of thinking and action from qualitative data.

Non-positivists tend to understand, comprehend and interpret from a person-centred perspective, orientation and reference. They believe that indifferent impartiality is impracticable, and realism or practicality of framework and background is paramount. The methods used by non-positivists tend to favour field studies, case studies, exploratory analysis and qualitative analysis (Weber, 2004).

In the context of accounting, a wide range of important topics lend themselves to non-positivist approaches including: social and environmental accounting and sustainability issues; the organisation and history of the accounting profession; gender issues in accounting; corporate accountability; visual perspectives on accounting; power politics and accounting; and, language and translation issues in accounting.

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3 According to Chua (2019, p. 3), accounting research is dominated by three philosophical
4 paradigms -positivism, interpretivism, and critique. She compared the three streams as follows:
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7 Positivistic accounting research (labeled “mainstream”) is modeled on the hypothetico-
8 deductive method of the natural sciences. In contrast, interpretive research sees accounting
9 information as subject to diverse interpretations and seeks to analyze and explain why and
10 how particular systems of meaning are constructed by those involved. Finally, critical
11 research raises questions about connections between interests, power, and institutionalized
12 networks and the emergence and transformation of accounting practices and regulation.
13 While there are different concepts of critique, the general purpose of critical research is to
14 resist dominant powerful institutions and actors.
15

16 Chua (2019) further argues that mainstream accounting research, especially in the US, is
17 dominated by positivism. However, she contends that the “impact of rankings (of universities,
18 disciplines, journals) on the dominance and persistence of positivistic accounting research is
19 unlikely to be uniform across jurisdictions” (p. 14) and that “the rise of rankings is unlikely to lead
20 to the irrelevance of interpretive and critical research” (p.16).
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27 **Bourdieu and Academic Elitism**

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30 Bourdieu (1977; 1988; 1989) studied the dynamics of power within society with an emphasis on
31 the different and subtle ways that power operates and is maintained. He was concerned with the
32 process of social stratification. To him, concepts like *field*, *habitus*, *dispositions* and *symbolic*
33 *capital* can be used to help interpret the actions of social agents. The concept of *field* implies “a
34 set of objective, historical relations between positions” (Bourdieu and Wacquant, 1992, p. 16).
35 *Fields* can be viewed as structures of differences between individuals, groups and institutions. The
36 accounting research community and its outlets are considered a *field* for the purposes of this study.
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44 These *fields* are hierarchical with social actors vying to occupy dominant positions within the *field*
45 (Bourdieu, 1989). Competition within a given *field* centres around possession of particular forms
46 of *capital*. These include *economic*, *social* and *cultural capital* which as *symbolic capital* have a
47 certain meaning in a given *field*. Capital can be accumulated by an actor and then employed to
48 successfully navigate their *field*.
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55 Actors’ behaviour in a *field* is also conditioned by their *habitus*, which Bourdieu defines as “an
56 acquired set of generative schemes objectively adjusted to the particular conditions in which it is
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3 constituted” (1977, p. 95). These schemes are systems of *dispositions* that tend to shape both
4 mental and bodily practices of individuals operating within a field.
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8 Individuals are exposed to settings, or *fields*, where certain behaviours and beliefs are shared and
9 taken for granted. Bourdieu defines such routinized and unquestioned beliefs that shape behaviours
10 as *doxa* (Bourdieu, 1989), and new members incorporate the *doxa* of the *field* into their *habitus*
11 through implicit, rather than explicit, learning. As *doxa* incorporates the values attributable to
12 specific capital in the *field* it privileges dominant actors in the *field* in a way that this dominance
13 is viewed as self-evident.
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20 In the accounting research field, *doxa* includes a shared innate belief that certain research
21 methodologies, institutions and academic journals are superior to others and would include values
22 attributed to the *cultural capital* represented by personal connections to elite researchers, journal
23 editors and institutions. This *doxa* of the field has a profound effect on the *habitus* of academics
24 from early in their careers because of their prior exposures to instruction by, and conversations
25 with, dominant actors. Their *habitus* is therefore likely to develop acknowledgement of the dogma
26 of the elites and commitment to highly regarded skills such as advanced statistical techniques
27 and/or mathematical modelling.
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36 The domination of the *field*, especially on new entrants to it is explained through the concept of
37 *symbolic violence* (Bourdieu, 1977). As noted earlier in this paper, this term explains violence
38 enacted upon an individual or group of individuals with his/her acceptance. Dominant and
39 powerful groups of individuals establish the rules and expectations as part of the *doxa* and other
40 groups follow perhaps unknowingly or in a mistaken view that they are acting in their own
41 interests. The consequence of this *symbolic violence* is felt throughout the discipline and captures
42 academics’ day to day activities. In the accounting community context, academics prioritise certain
43 achievements over others as these are seen to be more legitimate regardless of their
44 disadvantageous repercussions for most actors.
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53 Bourdieu (1988) and Whitley (1984a; b) argued that academic communities are hierarchical in
54 structure with controlling elites, and that these elites utilise mechanisms within the hierarchy to
55 control knowledge, enhance reputations, and maintain the reproductive order (Lee and Williams,
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3 1999, p. 872). Bourdieu (1988, p. 243), in emphasising the stratification of the academic hierarchy,
4 described this as an apparent unconscious strategy of academic patronage to protect the careers of
5 the emerging elite thereby facilitating the breeding of capital by capital. He also analysed the
6 process of “institutionalized professional socialization” and the need to “reproduce the social order
7 in academe and control the instruments of such reproduction” (p. 248).
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13 As highlighted by Gray *et al.* (2002), Guthrie *et al.* (2019) and Parker (2012), achieving
14 departmental KPIs and measurable research outputs are now essential requirements for recognition
15 by university management and dictate career and income. Given most submissions to elite journals
16 are rejected, this creates few winners amongst academics in such a game (Bradbury, 2012).
17 Bourdieu (1988) posits that the elitist strategy is an unconscious one of academic patronage in
18 which, by means of mechanisms such as recruitment and journal rankings, reproduction of the
19 social order is the major objective. The hierarchy and structure of the academy ultimately reflects
20 this process.
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29 From our above discussion, it is evident that Bourdieu’s work provides a promising lens through
30 which to study the structure and processes of the accounting research community.
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34 **Accounting Disciplines and the Domination of Elite institutions**

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38 Several prior studies (see, for example, Williams *et al.*, 2006; Chan, Chen and Cheng, 2007)
39 provided evidence that accounting academia exhibits characteristics of stratification, hierarchy and
40 domination by a small number of elite institutions. This evidence has been studied in a variety of
41 mechanisms including domination of: publication in top-tier journals (Chan, Chen and Cheng,
42 2007); journal editorial boards (Williams and Rodgers, 1995; Lee, 1997); the American
43 Accounting Association and prestigious academics awards (Lee, 1995; Lee and Williams, 1999).
44 While all academic disciplines exhibit some elitism characteristics, evidence indicates that this
45 concentration of elites may be even greater in accounting than many other disciplines (Chan, Chen
46 and Cheng, 2007; Swanson, Wolfe and Zardkoohi, 2007).
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3 Blisset (1972, p. 121) argued that the domination of elites does not represent the fortuitous
4 combination of knowledge and skill, but is largely the result of structural features within the
5 scientific community itself:
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8 Elites do not happen; they are created, and the chief creators are men at prestigious
9 institutions who control (1) recruitment and membership into the high echelons of
10 scientific work, (2) the flow of communication, (3) appointments, (4) special
11 subsidies, and (5) honorific awards.
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15 Williams and Rodgers (1995) discussed two types of social mobility into elite status. First, contest
16 mobility where researchers compete in a fair game in which all players compete by the same
17 standards with the best players receiving the accolades. Second, sponsored mobility where a
18 process of selection is controlled by elites who “judge the merit of individuals for suitability of
19 entry into the elite” (p. 267). Lee (1997, p. 14) argued that dominant academics in accounting seek
20 to control the reproductive order in their social space which is akin to the second of the two types
21 of social mobility:
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27 What is important to them [elites] is not so much the content of research exercises
28 but more the pedigree of the researcher and his or her institution, and the type of
29 research associated with that pedigree. Once established, academic pedigree
30 provides economic reward and social status.
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34 Chan, Chen, and Cheng (2007) studied 24 accounting journals during the period 1991–2005 and
35 found a significant elite doctoral degree effect indicating that authors who graduated from elite
36 accounting disciplines have a disproportionate share of publications in top-ranked journals.
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40 Agyemang and Broadbent (2015) used symbolic violence to evaluate the effect of implementation
41 of management control systems within universities in response to the UK RAE. They found that
42 universities have developed internal management control systems to reorientate research towards
43 the UK RAE that has created a tighter control over and surveillance of individual academics than
44 the external regulatory system perhaps initially intended. They concluded that academics are
45 complicit in creating their own subjugation through performance measurement systems that enable
46 symbolic violence (p. 1037).
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54 Of relevance to the present study, Oler *et al.* (2010) highlighted that diversity within accounting
55 research is a concern. They noted that if one topic or methodology becomes overly dominant to
56 the detriment of other topics or methodologies, then the entire profession may suffer, as researchers
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3 concentrate on a shrinking set of acceptable areas. Granof and Zeff (2008) argued that
4 developments in the 1960s, including a desire by accounting researchers to obtain more academic
5 respectability from peers in other fields, have led to the unintended consequence of interesting
6 accounting questions now being ignored because they cannot be addressed through currently
7 accepted quantitative and theoretical analysis. In sum, problems exist with declining diversity of
8 research and domination by elites who set the social order including what is valued as research.
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15 **A Longitudinal Analysis of the Australian ERA**

16 *Method*

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22 Data for our analysis was obtained directly from the Australian ERA reports published by the
23 Australian Research Council (Excellence in Research for Australia, 2010; 2012; 2015; 2018).
24 While individual institutions' submissions are not publicly available, summary reports of results
25 for each ERA are available from their website. These reports capture a wealth of data including
26 scores awarded for each submitting discipline (known as "Units of Assessment") and aggregated
27 research outputs for each discipline code.
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34 We examined the research outputs of all highly ERA ranked (score of 3 or above on the most
35 recent ERA assessment in 2018) Australian accounting disciplines across a sample of 20 highly
36 rated accounting journals⁶. The list of journals is given in note 2 of Table 3. While the journals we
37 analysed will not capture all outputs from these Disciplines, they do provide a large proportion of
38 target journals given that Australian academics have become conditioned towards them through
39 means such as the ABDC Journal Rankings List (Parker, 2012). All these journals are in the top
40 two rankings (A* and A) in this list.
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48 We identified all publications in each of these journals by researchers from each of the 13
49 universities across the study period. This process consisted of searching the publisher database of
50 each journal for relevant author affiliations. Where a publication had authors from more than one
51 of the universities being examined, it was counted as 1 for each of those universities. Our approach
52 was to search each journal's online database for "author affiliation" to identify the research outputs
53 by each discipline.
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5 Once all publications were identified, the research approach and method sections of each paper
6 was used to identify whether the paper should be categorised as positivist or non-positivist, and to
7 identify its relevant sub-discipline – financial, managerial, audit, and other. Papers where the
8 dominant approach employed by the researcher(s) was quantitative analysis of databases, large-
9 scale surveys or experiments were classified as positivist. Those where a phenomenological,
10 interpretative, critical or discourse analysis was used were categorised as non-positivist. Where
11 qualitative approaches such as interviews or case studies were conducted, they were generally
12 categorised as non-positivist except where the study cross-compared a number of interviews or
13 cases to test hypotheses. Each of the publications identified and their categorisations were double-
14 checked by one of the other researchers in our team to ensure accuracy and consistency.
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24 Our study period was broken into two time periods: 2012 to 2019 inclusive; and 2004 to 2011
25 inclusive. The former was selected to reflect the likely impact of the ERA on authors' publication
26 foci⁷. The latter was selected as it covered an equivalent period during which authors were not
27 likely to have been influenced by the introduction of the ERA. We then compared the two periods
28 to see what impact, if any, was apparent in publication foci as a result of the ERA.
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34 *Findings*

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37 Table 1 shows the ERA results for Australian accounting disciplines across the four rounds of the
38 ERA. Of importance in analysing these scores is the number of disciplines achieving 3 or better
39 (evaluated to be “world class” or better). The results exhibit little change across the four
40 assessments with between 11 and 13 disciplines rated 3 or above across the four assessments. In
41 2018, just 13 accounting disciplines (31% of total) were assessed as being “world class” or better.
42 These figures contrast with many other business areas such as Economics or Information Systems
43 where the relative percentages were 80% and 46% respectively. Table 1 also shows that 23 (55%)
44 of all universities did not make a submission in this research field in 2018; a figure that has steadily
45 risen from the first assessment exercise in 2010 when it was 13. It would appear that the risk of
46 receiving a low score from the assessment process to their academic reputation and standing is
47 seen as detrimental. To this end, it is noteworthy that there were no scores of 1 awarded in 2018
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3 suggesting that only those institutions that felt that they possessed a realistic chance of receiving
4 3 or better submitted in this round.
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11 Table 2 shows the disciplines assessed as “world class” or better have changed little across that
12 period and their respective scores have generally stayed the same with a few exceptions. This table
13 also indicates that the elite Group of 8 universities⁸ dominate the high ratings with all of them
14 assessed as “world class” and a mere 5 (15%) from the 34 non- Group of 8 universities represented
15 in this elite group in 2018⁹.
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22 [Insert Table 2 about here]
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25 Our findings for research outputs and foci of each discipline are presented in Table 3. These show
26 that the 13 highly-rated accounting disciplines have been producing a large number of publications
27 in the journals within our sample and that these numbers have increased for most across the two
28 periods. For example, the University of Melbourne published 66 papers in the period from 2012
29 to 2019. This was up from 50 in the period from 2004 to 2011. The equivalent figures for Monash
30 University were 75 and 57. Others to exhibit significant growth included Deakin (58 and 24),
31 University of Queensland (37 and 27), University of Sydney (56 and 43) and UTS (44 and 22).
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39 [Insert Table 3 about here]
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43 Table 3 highlights the rising dominance of positivist research in our sample. Ten of the 13
44 accounting disciplines used positivist approaches for 80% or more of their research outputs in the
45 period, 2012 to 2019. Only one was below 60%. The mean score for positivist research was 77%
46 (mode of 80%). Further, the foci on positivist research seems to have risen or stayed at high levels
47 across the two periods for our sample. Monash University, Deakin University, the University of
48 Queensland, University of Technology Sydney, University of Western Australia, University of
49 Adelaide and the University of South Australia all recorded large increases in the percentage of
50 positivist papers published. Only the University of Sydney seems to have gone against this trend
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3 with a decline from 79% to 57%. The rising foci on positivist research appears to reflect a
4 perception that this provides the clearest path to higher ERA rankings.
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8 Table 3 also reveals trends in publication foci. For example, it shows that the emphasis in those
9 disciplines that ranked well in the ERA were directed towards Financial Accounting and these foci
10 tended to increase across the two periods in most cases. For instance, the Universities of
11 Melbourne, New South Wales, Queensland, Sydney and Western Australia all had 50% or more
12 of their publications in financial accounting with the University of Queensland recording 76% of
13 outputs in this category. This emphasis on financial accounting research has also increased
14 dramatically for many across the period of our study: in the Universities of Melbourne and New
15 South Wales, for example, this rose from 32% and 28% in the earlier period to 52% and 51%
16 respectively in the later period. The increasing dominance of financial accounting research
17 suggests that this area with its heavy emphasis on positivist quantitative research, is viewed as
18 most likely to lead to publications in the top-ranked North American journals and higher ERA
19 rankings.
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31 Auditing research was the next most prevalent, with the University of New South Wales, the
32 Australian National University, Deakin University, University of Technology Sydney and the
33 Queensland University of Technology most active in this area. Management Accounting outputs
34 were especially prominent at Monash and La Trobe Universities.
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39 We also conducted an analysis of the geographic location of the journals in which the accounting
40 disciplines tended to publish. Our analysis shows that, compared to the others, the two universities
41 awarded the highest rating of "5", namely, the Universities of Melbourne and New South Wales,
42 had high numbers of publications in North American journals such as *The Accounting Review* and
43 *Auditing: A Journal of Practice and Theory*. Most other accounting disciplines in our sample
44 exhibited a prominence of papers published in journals with an Australian or British/European
45 Editorial Boards such as *Accounting & Finance*, the *British Accounting Review* and *Abacus*. This
46 finding indicates that reviewers for the ERA tend to have high regard for papers published in the
47 North American journals.
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Additional Analyses

We conducted a case study comparison of two other accounting disciplines outside the top 13 that were rated “2” in the 2018 ERA exercise (defined as “Below World Standard”) to see if there were any patterns that might explain differences in ERA ratings. The two universities selected were Macquarie University and RMIT University. The reason that they were chosen was that they are arguably, the leading qualitative interdisciplinary research schools in Australia. This is evidenced by the large number of publications that they achieve in highly rated journals in this area such as *Accounting Organisations and Society*, the *Accounting Auditing and Accountability Journal* and *Critical Perspectives on Accounting*. RMIT University was also recently awarded the top Accounting Professor and the top publishing Australian school in the Accounting and Taxation Field (*The Australian* 2019).

Our results for these two accounting disciplines were then compared against the 13 highly rated accounting disciplines (rate 3, 4 or 5). Our findings are reported in Table 4.

[Insert Table 4 about here]

Table 4 shows that the research outputs (using the same set of journals as for the highly rated disciplines) of these two accounting disciplines compared favourably with many of those universities that were rated higher. Macquarie University had a total of 51 publications in the period 2012 to 2019 while RMIT University had 56 for the same period. When compared to the highly rated disciplines, the two case study universities would have ranked in the middle in terms of total outputs for the period in our journal sample (7th and 6th respectively).

However, Table 4 also shows that the two case study disciplines differ markedly from the highly rated disciplines in terms of the type of research that dominates their outputs. Non-positivist studies comprise 59% and 95% of Macquarie University and RMIT respectively. Most of the papers published by both of these universities used interpretist, critical or qualitative approaches to their research. This contrasts with the highly rated disciplines where a majority of their papers were positivist rather than non-positivist with a minimum of 57% and maximum of 88% being of the

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3 former categorisation. Our findings also show that both the case study disciplines have adopted a
4 more eclectic set of research topics than the highly rated disciplines. The percentage of total
5 publications for each in mainstream areas of accounting research such as financial accounting,
6 managerial accounting and auditing are low. The majority are published in other areas such as
7 social and environmental reporting, accounting history, accounting education and
8 professionalisation.
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15 We also conducted comparative analysis of the research productivity per capita of highly rated
16 accounting disciplines with our two case study universities. These results are reported in Tables 5
17 and 6. We first identified the number of full-time academic staff in accounting that were currently
18 listed on each university's website. Where there was some uncertainty as to the number, we
19 contacted a member of academic staff of that university to clarify. We then divided this number
20 into the total outputs for the 2012 to 2019 period. Our findings are reported in Tables 5 and 6.
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27 [Insert Tables 5 and 6 about here]
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31 Table 5 shows that the two most highly ranked universities, University of Melbourne and New
32 South Wales, had scores of 1.83 and 1.73 respectively. This indicates that across an 8-year period,
33 there were less than 2 papers published per full-time academic. Put another way, there was less
34 than 1 paper published by each academic across our sample of journals every four years. The
35 lowest productivity scores were for the University of Western Australia and Latrobe University
36 which were 0.61 and 0.66. Table 5 also shows that the productivity figures seem to decline when
37 one compares the highest ranked accounting disciplines (ERA rating of 5) to those that were rated
38 3 or 4.
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46 Table 6 shows that the research productivity per capita of Macquarie University and RMIT
47 University were 1.31 and 1.37 respectively. This places them in the higher end of per capita
48 productivity (5th and 4th respectively) when compared to highly ranked accounting disciplines.
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Discussion and Conclusions

This study addressed the call by Chua (2019) for research that empirically examines the impact of research assessment exercises on interpretive and other forms of non-positivist research. The overall aim was to examine the potential impact of the Australian ERA on the research outputs and foci of Accounting Disciplines that were highly rated in this exercise. While Chua propositioned that the rise of rankings is unlikely to lead to the irrelevance of interpretive and critical research, our findings show that Australia is following North America in moving towards a *doxa* that does not value this type of research. Using research foci as a proxy for perceptions of quality within these Disciplines, this analysis was informed by the lens of academic elitism and *symbolic violence* as proposed by Bourdieu (1977; 1988). While our sample is drawn from the Australian university sector, our findings have implications globally as RAEs have become common in many countries.

We addressed our aim through two research questions. The first of these was: *How have the research outputs and foci of elite accounting disciplines rated in the Australian ERA changed over the 16-year period, 2004 to 2019?* Our findings indicate that the research outputs of elite accounting disciplines increased over the period examined and became increasingly concentrated on positivist research approaches, with non-positivist research declining in all but one of the elite accounting disciplines. Our case studies of two disciplines that had comparable levels of publications to the elite disciplines in the same sample of journals but possessed a large proportion of studies categorised as non-positivist showed that they were rated as below world-class by the ERA assessing committees. In addition, we found that financial accounting became dominant as a proportion of total research outputs over the period with auditing and managerial accounting still prevalent, but as a declining proportion of total outputs. Financial accounting papers which often comprise highly quantitative analyses of financial statement data bases would seem to be viewed as the most valued avenues for publication in the prestigious journals.

The second research question was: *Does the evidence from the research outputs and foci of highly rated accounting disciplines provide insights into academic elitism and Bourdieu's (1977) concept of "symbolic violence"?* Our findings provide fresh insights into Bourdieu's work on academic

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3 elitism through demonstrating how the dominant players in the accounting research community
4 have successfully exploited an externally introduced regulatory mechanism, the ERA, to further
5 strengthen their position within the research hierarchy, and to narrow the foci of accounting
6 research over time. This study therefore adds to prior work using Bourdieu's field theory by
7 considering how actors utilise these outside forces as instruments for shaping fields towards their
8 advantage.
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15 The "institutionalized professional socialization" process described by Bourdieu (1988), whereby
16 elites seek to reproduce the social order in academe and control the instruments of such
17 reproduction is being manifested through the Australian ERA. The *field* of the accounting research
18 community appears to be largely shaped by these elites through their memberships of the panels
19 that control ERA assessment and journal rankings. For example, in 2015 this Committee had a
20 membership of 15 (ARC, 2015). Of these, one was drawn from the UK with the balance drawn
21 from Australia. Of the balance, 9 out of 15 (60%) including the Chair, were drawn from the elite
22 Group of 8 universities. Put another way, while there were 42 universities assessed in that ERA
23 exercise, universities comprising less than 20% of the population had 60% of the membership of
24 this Committee. Also, accounting scholars who are members of the REC predominantly comprises
25 those from elite accounting disciplines that are known for their positivist, North American research
26 focus (ARC, 2018).
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38 The *habitus* of those who dominate this *field* are a series of dispositions built around a combination
39 of specific forms of economic, social and cultural capital that establishes the *symbolic capital* that
40 allows actors to *play the game*, obtain the patronage of elites and to potentially move, over time,
41 from being dominated to dominant. Forms of capital most privileged in the accounting research
42 community field, because they provide the best possibilities for success in this game, are personal
43 connections to highly regarded overseas researchers, journal editors and high-level skills in
44 statistics, financial modelling and mathematics. The *doxa* (shared routinised and unquestioned
45 beliefs) of the field of accounting researcher within these Disciplines leads to the *habitus* of
46 accounting researchers valuing 'world class' research that primarily consists of positivist, capital
47 markets-orientated studies published in mainstream areas such as financial accounting. Those who
48 succeed in this game are accorded the highest accolades and recognition. This then becomes the
49 primary aim of researchers *playing the game* and where their papers following this paradigm fail
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3 to hit the elite North American journals, they generally seek a consolation prize in the form of a
4 publication, either in a mainstream European or local journal. While this may not enable them to
5 become dominant actors within the field, it at least *maintains* their position within the local
6 research hierarchy. Our evidence drawn from outputs and the foci of these Disciplines portrays
7 this bias.
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13 Evidence of *sponsored mobility* is also evident in our findings. As noted earlier, sponsored
14 mobility occurs where the process of selection into elites is controlled by elites who “judge the
15 merit of individuals for suitability of entry into the elite” (Williams and Rodgers, 1995, p. 267).
16 This is clearly reflective of the dominance of the *doxa* of the *field* and an example of *symbolic*
17 *violence*. The Australian ERA and journal rankings epitomise behaviour of symbolic subjugation.
18 While one can only hope that those individuals involved in the ERA assessment process are
19 endeavouring to be fair and objective in their analysis, the opaqueness of the process combined
20 with our findings are of great concern to a system that was set up in the broader public interest.
21 Moreover, as mentioned above, the composition of the Australian ERA ‘Economics and
22 Commerce’ Research Evaluation Committee (REC) exhibits some characteristics consistent with
23 capture by elites. It should also be noted that as this panel is one of few that relies solely on peer
24 review and does not use citation data. This makes it easier for this capture process to succeed.
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36 These findings demonstrate that accounting academics are suffering from a process of *symbolic*
37 *violence* (Bourdieu, 1977) in that those interested in conducting non-positivist research are
38 effectively hindered from conducting this type of research because performance metrics at their
39 university are often built around publication in prestigious journals. Within their Disciplines, there
40 appears to be little open questioning of this system or whether these performance metrics are in
41 the long-term interest of their student body; or the wider interest of the discipline or society. As
42 Agyemang and Broadbent (2015) noted, “as an academic community, we have been complicit in
43 creating our own subjugation through performance measurement systems that enable symbolic
44 violence” (p. 1037). Cooper *et al.* (2011) argued that symbolic violence is often misrecognised,
45 but its presence enables dominant groups to set the rules of the game. A dominant player such as
46 elite academics or institutions, or a Committee that decides ‘research quality’ through setting
47 journal rankings or awarding research assessment scores may exert symbolic violence onto
48 academics who either feel helpless to resist or are unable to recognise the potential adverse
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3 implications of this for their discipline such as reducing research diversity or removing the capacity
4 for research to have an impact on practice. These Committees of elites may appear legitimate and
5 unbiased to outside stakeholders, such as government; and to academics. Consequently, academics
6 and other stakeholders may abide by their judgments in the belief that these are objective, free
7 from bias and rigorous. Yet, in practice, these Committees may operate far from this ideal. Personal
8 biases may abound such as preferences towards types of research and research approaches,
9 personal animosities towards certain individuals and/or the journals that they publish in, or even
10 misconceptions about the quality of journals that they do not read. As argued by Everett (2003),
11 “powerful actors use symbolic violence to gain dominance whilst claiming neutrality” (1036).
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20 Parker (2012) argued that we are accessories to our own demise through research assessment
21 exercises and the consequent performance measures that they have spored:
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24 The tragedy is that we as accounting academics are complicit in this through our
25 maintaining the calculable, measurable scoring systems that we in turn criticise.
26 Possibly this simply reflects the nature of the beast. After all, we are accountants—
27 —people of the numbers—fascinated with measuring, scoring and ranking (p. 1173).
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30 Our findings have implications for the literature on governance of universities together with the
31 literature on academic elitism. In the case of university governance, our findings show that a new
32 public management focus on achieving key performance targets in research rankings has impacted
33 on academics by narrowing the types of research undertaken and the types of methods chosen.
34 This outcome is unlikely to be in the public interest given that a primary aim of universities should
35 be to study a wide range of problems using diverse methods and to educate future generations well
36 and with breadth.
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43 In terms of academic elitism, the narrowing of the research agenda demonstrates the effectiveness
44 of ruling elites from a small number of universities in maintaining their domination of the research
45 agenda and assessment of research quality, and in reproducing the social order in the academe
46 through control of the instruments of such reproduction. As noted above, our contribution to
47 Bourdieu’s *field* theory is to highlight the key role played by external mechanisms such as the ERA
48 in assisting elites to strengthen their position in the field and the adverse impact of this reproduction
49 process on sub-disciplines. But it does not necessarily need to stay this way. As McGuigan (2015,
50 p. 204) highlighted:
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3 As we increasingly engage in the [journal rankings/RAE] game, often with much at
4 stake, it is understandable that we forget all too well that this is a reality we choose
5 to be part of and live within. Like any social construction, it is individuals who have
6 set the rules of engagement; these are by no means fixed, they can be modified and
7 adapted to future conditions.
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10 ***Possible solutions***

11 Given the issues raised by our findings what solutions are possible? Guthrie and Parker (2014)
12 argued that academics must continue to challenge systems that collapse research down to a score
13 or journal ranking or Discipline ranking and so remain open to a wider range of methodologies,
14 theoretical perspectives, data sources, and disciplinary traditions. They emphasised that academics
15 should not be satisfied with research commodification and the dominance of rating tools, “There
16 is a bigger stage and a greater play to be mounted” (p. 7-8). Good research regardless of the
17 approach used must be appropriately recognised and accepted by Accounting Disciplines, not
18 ostracised or discouraged. Breadth of research should be celebrated, and concentration eschewed.
19 Discipline leaders should not fall for the illusion that the only good research is that which is
20 published in a small number of North American journals. Why should North American
21 perspectives be allowed to continue to be placed on a pedestal? This mantra should be openly
22 challenged rather than accepted. It could be argued that it is a rationalised myth that the research
23 favoured by a few journals in which few scholars outside of a small number of US Accounting
24 Disciplines publish, is somehow superior. Scholars who reflect the breadth of research in
25 accounting should be adequately represented on research assessment and journal rankings panels¹⁰
26 There is also a case for whether these panels should continue to exist at all given their flaws
27 (Sangster, 2015) and adverse impact on the academy (Otley, 2010).
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43 ***Limitations***

44 The findings of this study are subject to several limitations. First, the Australian ERA does not
45 publicly release individual institutional submissions or assessments so the basis for individual
46 rankings are not available for analysis. Second, we did not examine all accounting journals,
47 however, we feel that our list of 20 highly-ranked journals provides a good cross-section of the
48 research productivity and foci of our cohort of Australian accounting disciplines. Third, there is
49 an element of judgement in determining whether a paper is positivist or non-positivist in
50 orientation and in identifying in which sub-discipline it belongs.
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Further study

In terms of future avenues for research, the above findings raise further questions. For example, why have Accounting Disciplines in countries like Australia so readily adopted journal rankings and research assessment exercises that privilege US-centric journals and one form of research method, positivist research, over others? How and why has the US system avoided such research assessment exercises? Much greater diversity was prevalent in the academy in previous eras. Why has this largely disappeared, and can it be recovered? Is it possible for the sub-disciplines to regain their recognition within highly ranked universities, or this a forlorn hope?

¹ We have chosen to refer to these accounting groupings as “Disciplines” rather than alternatives such as “Departments”, “Schools” or “Units”. This is because it has become quite common in Australia in recent years for accounting to be merged into large multi-disciplinary Departments and Schools.

² While the first ERA occurred in Australia in 2010, due to the lengthy time period for papers to be conceptualised, conducted and prepared for submission together with time lags in the review and publication process, we felt that the true impact of the ERA on researchers’ agendas and publications would have been minimal until at least 2012. We also conducted sensitivity analysis around that introduction period to see if our results were impacted by these changes in dates. As the trends stayed largely the same we did not report those.

³ The meaning of these terms will be examined later.

⁴ A publication is assessed for the unit of evaluation to which the university has strategically allocated it. For example, an accounting history paper rather than counting for the accounting discipline may be re-allocated by the university to the unit of evaluation for history even if it was written by an academic in the accounting discipline.

⁵ Under the ABDC list, the highest rated journals are awarded “A*” status and the second highest are awarded “A” status. The majority of journals in the discipline are rated “B” or “C”.

⁶ All journals chosen were rated as “A*” or “A” in the Australian Business Deans Council List of publications which is viewed as being highly influential in determining Australian accounting academics’ target journal choices (Parker, 2012).

⁷ The ERA was introduced in 2010 but we have allowed for a two-year time lag in impact of this exercise given the time lag associated with publishing papers.

⁸ The Group of Eight universities are the oldest, most well-established universities in Australia. Their UK equivalents would be the Russell Group.

⁹ It should be noted that the ERA submissions for the *Accounting Auditing and Accountability Unit of Evaluation (Code: 1501)* in the case of the University of Melbourne would have been likely to include papers on accounting topics published by the Melbourne Business School. Likewise, publications from the Australian Graduate School of Management may have been included in the UNSW results. Additionally, papers on accounting topics broadly defined but published by academics in other disciplines such as management, information systems and finance may have been included. It is also evident from our analysis of publications that some prominent North American accounting academics are included as secondary author affiliations by some elite universities. These individuals would seem to be part-time employees at their Australian universities but have most likely been included in the ERA submissions. Only a handful of academics were like this but they with high outputs. This could be considered ‘gaming’ the ERA. As such, it could be argued that these additions may inflate the performance of the accounting discipline at these, and other, universities and contribute favourably to their ERA ratings.

¹⁰ In December 2019, the ABDC announced that one further accounting journal had been added to “A*” status and several others were upgraded from “B” to “A” level. Many of these journals publish non-positivist research. Accordingly, this represents a potentially encouraging development for those scholars who are active in the non-positive area provided that this formal recognition helps to change the mindset of those on the ERA panel. Bourdieu’s work would suggest that changing the *doxa* and *habitus* of elites and their followers is a difficult process.

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Table 1 Australian ERA Results for Accounting Disciplines for 2010, 2012, 2015 and 2018 Assessments

Institution	2018 ERA Rating	2015 ERA Rating	2012 ERA Rating	2010 ERA Rating
Number of Disciplines with Score of 5	2	3	3	3
Number of Disciplines with Score of 4	7	5	2	4
Number of Disciplines with Score of 3	4	3	6	5
Number of Disciplines with Score of 2	6	8	9	7
Number of Disciplines with Score of 1	0	0	2	9
Number of Disciplines with No Score	0	1	0	0
Total Accounting Disciplines Assessed	19	20	22	28
Ranked 3 and Above	13 (31%)	11 (27%)	11 (27%)	12 (29%)
Accounting Disciplines (Disciplines) that did not submit an application	23 (55%)	21 (51%)	19 (46%)	13 (32%)
Total Disciplines	42	41	41	41

The interpretation of the scores from 5 to 1 (highest to lowest performance) is as follows. The Unit of Evaluation profile is characterised by evidence of (5) outstanding performance well above world standard (4) performance above world standard (3) performance at world standard (2) performance below world standard (1) performance well below world standard. Sources: Excellence in Research for Australia National Reports for 2010, 2012, 2015 and 2018.

Table 2 Australian Accounting Disciplines rated as performing at ‘World Standard’ or Above in ERA for one or more of 2010, 2012, 2015 or 2018

Institution	2018 ERA Rating	2015 ERA Rating	2012 ERA Rating	2010 ERA Rating
Australian National University*	4	4	4	4
La Trobe University	3	3	3	3
Monash University*	4	5	5	4
Queensland University of Technology	3	3	3	2
University of Melbourne*	5	5	5	5
University of New South Wales*	5	5	5	5
University of Queensland*	4	4	4	4
University of South Australia	3	3	2	3
University of Sydney*	4	4	3	5
University of Technology Sydney	4	4	3	4
University of Western Australia*	4	4	3	3
University of Adelaide	3	Not Assessed	Not Assessed	1
Deakin University	4	2	2	1
University of Newcastle	Not Assessed	Not Assessed	3	3

The interpretation of the scores from 5 to 1 (highest to lowest performance) is as follows. The Unit of Evaluation profile is characterised by evidence of (5) outstanding performance well above world standard (4) performance above world standard (3) performance at world standard (2) performance below world standard (1) performance well below world standard. Sources: Excellence in Research for Australia National Reports for 2010, 2012, 2015 and 2018.

* Denotes being a so-called ‘Group of Eight’ University.

Table 3 Publication Trends in Highly Ranked Australian Disciplines of Accounting from 2004 to 2019

Institution	ERA Rank 2018	2012-2019					2004-2011				
		Fin	Man	Audit	Other	Totals	Fin	Man	Audit	Other	Totals
Univ of Melbourne	5										
-Positivist Articles		29	8	10	5 (10)	52 (79)	14	12	11	4	41 (82)
-Non-Positivist Articles		5	4	1	4 (29)	14 (21)	2	4	1	2	9 (18)
Totals		34 (52)	12 (18)	11 (17)	9 (13)	66 (100)	16 (32)	16 (32)	12 (24)	6 (12)	50 (100)
Univ of NSW	5										
-Positivist Articles		38	10	15	4 (67)	67 (86)	20	8	34	5	67 (82)
-Non-Positivist Articles		2	3	4	2 (33)	11 ((14)	3	4	3	5	15 (18)
Totals		40 (51)	13 (16)	19 (24)	6 (8)	78 (100)	23 (28)	12 (15)	37 (45)	10 (12)	82 (100)
Aust Nat Univ	4										
-Positivist Articles		9	3	13	3	28 (80)	13	1	10	8	32 (80)
-Non-Positivist Articles		3	1	1	2	7 (20)	4	1	1	2	8 (20)
Totals		12 (34)	4 (11)	14 (40)	5 (15)	35 (100)	17 (43)	2 (5)	11 (27)	10 (25)	40 (100)
Monash	4										
-Positivist Articles		15	20	20	7	62 (83)	9	11	11	5	36 (63)
-Non-Positivist Articles		5	5	0	3	13 (17)	5	8	3	5	21 (37)
Totals		20 (27)	25 (33)	20 (27)	10 (13)	75 (100)	14 (25)	19 (33)	14 (25)	10 (17)	57 (100)

Notes to this table:

- (1) The numbers in each column are the number of publications achieved by that Discipline during each total period for that category. The numbers in parentheses reflect the percentage of total publications for that Discipline for that period reflected in that category of positivist versus non-positivist or sub-discipline.
- (2) The journals included in our analysis are as follows: *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; *Journal of Accounting & Economics*; *Journal of Information Systems*; *Journal of Accounting Research*; *Journal of Management Accounting Research*; *Accounting Horizons*; *Journal of the American Taxation Association*; *Review of Accounting Studies*; *Issues in Accounting Education*; *The Accounting Review*; *Accounting, Organizations, and Society*; *Critical Perspectives on Accounting*; *Accounting Auditing and Accountability Journal*; *Accounting & Finance*; *Abacus*; *Australian Journal of Management*; *British Accounting Review* and the *European Accounting Review*.

Table 3 Publication Trends in Highly Ranked Australian Disciplines of Accounting from 2004 to 2019 (Continued)

Institution	ERA Rank 2018	2012-2019					2004-2011				
		Fin	Man	Audit	Other	Totals	Fin	Man	Audit	Other	Totals
Deakin Univ	4										
-Positivist Articles		10	4	16	17	47 (81)	4	1	2	4	11 (46)
-Non-Positivist Articles		4	1	2	4	11 (19)	4	0	1	8	13 (54)
Totals		14 (24)	5 (9)	18 (31)	21 (36)	58 (100)	8 (33)	1 (4)	3 (13)	12 (50)	24 (100)
Univ. of Queensland	4										
-Positivist Articles		27	2	1	2	32 (87)	12	0	2	4	18 (67)
-Non-Positivist Articles		1	2	0	2	5 (13)	2	1	2	4	9 (33)
Totals		28 (76)	4 (11)	1 (2)	4 (11)	37 (100)	14 (52)	1 (4)	4 (15)	8 (29)	27 (100)
Univ. of Sydney	4										
-Positivist Articles		17	3	5	7	32 (57)	25	0	2	7	34 (79)
-Non-Positivist Articles		11	2	1	10	24 (43)	5	1	0	3	9 (21)
Totals		28 (50)	5 (9)	6 (11)	17 (30)	56 (100)	30 (70)	1 (2)	2 (4)	10 (24)	43 (100)
Univ. of Tech. Sydney	4										
-Positivist Articles		17	6	7	5	35 (80)	7	1	3	1	12 (55)
-Non-Positivist Articles		1	5	1	2	9 (20)	5	2	1	2	10 (45)
Totals		18 (35)	11 (10)	8 (42)	7 (13)	44 (100)	12 (55)	3 (14)	4 (17)	3 (14)	22 (100)
Univ. of West. Aust.	4										
-Positivist Articles		9	1	3	2	15 (88)	12	0	2	2	16 (64)
-Non-Positivist Articles		1	1	0	0	2 (12)	3	3	1	2	9 (36)
Totals		10 (59)	2 (12)	3 (18)	2 (11)	17 (100)	15 (60)	3 (12)	3 (12)	4 (16)	25 (100)

Table 3 Publication Trends in Highly Ranked Australian Disciplines of Accounting from 2004 to 2019 (Continued)

Institution	ERA Rank 2018	2012-2019					2004-2011				
		Fin	Man	Audit	Other	Totals	Fin	Man	Audit	Other	Totals
Latrobe Univ.	3										
-Positivist Articles		4	7	1	1	13 (68)	0	0	2	5	7 (39)
-Non-Positivist Articles		0	3	0	3	6 (32)	5	1	0	5	11 (61)
Totals		4 (21)	10 (53)	1 (6)	4 (20)	19 (100)	5 (28)	1 (6)	2 (10)	10 (56)	18 (100)
Queensland Univ. of Technology	3										
-Positivist Articles		7	1	6	6	20 (72)	6	0	1	8	15 (71)
-Non-Positivist Articles		2	1	2	3	8 (28)	2	1	1	2	6 (29)
Totals		9 (32)	2 (7)	8 (29)	9 (32)	28 (100)	8 (38)	1 (5)	2 (10)	10 (47)	21 (100)
Univ. of South Aust.	3										
-Positivist Articles		6	6	0	5	17 (63)	3	0	0	6	9 (38)
-Non-Positivist Articles		4	1	0	5	10 (37)	7	3	1	4	15 (62)
Totals		10 (37)	7 (26)	0 (0)	10 (37)	27 (100)	10 (42)	3 (13)	1 (3)	10 (42)	24 (100)
Univ. of Adelaide	3										
-Positivist Articles		5	0	1	6	12 (75)	3	1	0	1	5 (50)
-Non-Positivist Articles		2	1	0	1	4 (25)	2	1	1	1	5 (50)
Totals		7 (44)	1 (6)	1 (6)	7 (44)	16 (100)	5 (50)	2 (20)	1 (10)	2 (20)	10 (100)

Table 4 Publication Trends in Two Case Study Disciplines of Accounting from 2004 to 2019

Institution	ERA Rank 2018	2012-2019					2004-2011				
		Fin	Man	Audit	Other	Totals	Fin	Man	Audit	Other	Totals
Macquarie University	2										
-Positivist Articles		6	4	3	8	21 (41)	5	0	2	2	9 (28)
-Non-Positivist Articles		5	1	0	24	30 (59)	3	6	1	13	23 (72)
Totals		11 (22)	5 (10)	3 (6)	32 (62)	51 (100)	8 (25)	6 (19)	3 (9)	15 (47)	32 (100)
RMIT University	2										
-Positivist Articles		0	0	0	3	3 (5)	1	0	1	3	5 (50)
-Non-Positivist Articles		0	5	3	45	53 (95)	2	0	0	3	5 (50)
Totals		0 (0)	5 (9)	3 (6)	48 (85)	56 (100)	3 (30)	0 (0)	1 (10)	6 (60)	10 (100)

Table 5 Research Productivity Analysis in Highly Ranked Australian Disciplines of Accounting

University	ERA Ranking 2018	Total Research Outputs for 2012 to 2019	Number of Full-time Academics in Accounting Discipline*	Research Outputs for the period Per Capita
Univ of Melbourne	5	66	36	1.83
Univ of New South Wales	5	78	45	1.73
Australian National Univ	4	35	25	1.40
Monash Univ	4	75	70	1.07
Deakin Univ	4	58	47	1.23
Univ of Queensland	4	37	29	1.27
Univ of Sydney	4	56	46	1.22
Univ of Technology Sydney	4	44	36	1.22
Univ of Western Australia	4	17	20	0.85
Latrobe Univ	3	19	28	0.68
Queensland Univ of Tech	3	28	37	0.76
Univ of South Australia	3	27	27	1.00
Univ of Adelaide	3	16	14	1.14

*This is an estimate based on staff listings for accounting on the website of each university. Where the numbers were unclear from the university website we contacted a staff member from that university to clarify.

Table 6 Research Productivity Analysis in Two Case Study Disciplines of Accounting

University	ERA Ranking 2018	Total Research Outputs for 2012 to 2019	Number of Full-time Academics in Accounting Discipline*	Research Outputs for the period Per Capita
Macquarie University	3	51	39	1.31
RMIT University	3	56	41	1.37