

**PATTERNS OF PUBLICATION IN ACADEMIC ACCOUNTING:  
CONTOURS OF A CHANGING LANDSCAPE IN THE IRISH UNIVERSITY  
SECTOR**

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**ABSTRACT**

*Publishing patterns of accounting and finance scholars have been the subject of investigation by a number of researchers. However, little is known of the productivity of Irish researchers. Using a longitudinal study, this paper examines the changing pattern of publication reported by Irish accounting and finance academics from 1988/89 to 2002/03. It identifies variations in the volume, quality and focus of such research and, in addition, makes comparisons between what is happening in the Republic of Ireland and in Northern Ireland, and between Ireland and Great Britain. Over time, evidence is found of: greater publication activity; an increasing proportion of accounting and finance academics involved in publishing academic papers; and more focus on "quality" academic journals. The factors that may account for such changes are discussed.*

**INTRODUCTION**

The research productivity of academics has long been of interest both to those who work and to those who manage or develop public policy in the university sector. At the very least, research output is worthy of investigation because it is a dominant factor in decisions regarding appointment and promotion, and therefore influences the strategies of those who seek employment and advancement within the sector. Publishing patterns of accounting and finance scholars have been the

subject of investigation by a number of researchers. However, knowledge in an Irish context is limited.

Aspects of this paper have their origins in a presentation made to the annual conference of the Irish Accounting and Finance Association (Hyndman and Warnock, 2003) that explored changes in *The Irish Accounting Review* (and contributions to the annual conference of the Irish Accounting and Finance Association (IAFA)) and reflected on the extent to which these changes mirrored what was happening in the academic accounting and finance community in Ireland. A subsequent motivation for this paper was the extensive analysis of the publishing patterns of accounting and finance academics conducted by Beattie and Goodacre (2004). Using 1998–1999 data, the researchers analysed a range of aspects of publishing, including community demographics, the types of outputs utilised and the incidence of co-authorship. Despite the title of the paper, which suggested that solely the UK accounting and finance community was examined, in reality, the output of academics from the Republic of Ireland (RoI) was included in the analysis. However, the researchers reported no detailed scrutiny of the Irish accounting and finance academic community as a subset of the total, and no discussion of the patterns of publication in Irish universities was included.

The objective of this paper is to build on these, and other, influences by identifying, over time, the volume, quality and focus of published Irish accounting and finance research and, in addition, by making comparisons between what is happening in the RoI and in Northern Ireland (NI), and between Ireland and Great Britain (GB) (England, Scotland and Wales). Moreover, it seeks to explore possible factors that may account for longitudinal changes and differences between the RoI, NI and GB. In terms of the format of the paper, the following approach is taken. The next section sets the scene and provides a discussion of a changing university sector and some forces that influence the research activities of institutions and individuals. An outline of the research method used is followed by a presentation of the results, while the final two sections comprise analysis and discussion of the results, and concluding comments.

## INCREASING IMPORTANCE OF PUBLICATION

Changes in the management of universities can be seen as one aspect of the New Public Management (NPM) reforms<sup>1</sup>. These reforms were particularly prevalent during the 1980s and 1990s and have had major impacts in many western democracies in a range of changes in health, central government, local government and education (Hood, 1991, 1995, 1998; Guthrie, Olson and Humphrey, 1999; Pollitt and Bouckaert, 2000). The importance of focusing on performance as a basis for improving both accountability by, and decision making within, not-for-profit organisations (key aspects of NPM reforms) has been suggested by both academics and government as key to facilitating appropriate change (Hedlund and Hamm, 1978; Gray, 1983; Mayston, 1985; Miah, 1991; Eden and Hyndman, 1999; HM Government, 2000; Cabinet Office, 2002). However, the difficulties of doing this well, and the possible dysfunctional consequences of doing it badly, are



acknowledged by many (McSweeney, 1988; Broadbent and Guthrie, 1992; Likierman, 1993; Smith, 1993; Connolly and Hyndman, 2004), although rarely by those within the public sector who are promoting such change.

Within the university sector, teaching and research can be viewed as important activities which need to be measured, reported and managed. Changes in the UK to encourage an emphasis on research and, possibly to a lesser degree, teaching have resulted in changes in the culture within the university sector (Brinn, Jones and Pendlebury, 1996; Parker, Guthrie and Gray, 1998). Research is viewed as being measurable, both in terms of quality and quantity, and funding of UK universities has been tied to research ratings of departments developed through a Research Assessment Exercise (RAE) (Whittington, 1993). The RAE provides an intermittent appraisal of research in universities, and such appraisals form the basis for subsequent funding of research, which is funded separately from teaching. So far, five RAEs have been conducted (1986, 1989, 1992, 1996 and 2001), and the next one is scheduled for 2008 (for a fuller explanation of the process, see Geary, Marriott and Rowlinson, 2004). A range of information is provided to the individual RAE panels, there being separate panels for each "unit of assessment". One of the most important of these information sets is the best four publications from each academic submitted to the panel from each university. For example, in RAE 2008 "units of assessment" (often departments or schools) will be permitted to submit what they perceive to be the best four publications for each individual in their group for the period from January 2001 to December 2007.

One of the great dangers from too much emphasis on the RAE is that other important activities in a university, for example, teaching, other scholarly activity and contribution to the community, will be de-emphasised (Social Policy Association, 2002). This may result in effort being directed to research as defined by the RAE process, at the expense of wider, and possibly longer term, views of research, and also at the expense of other forms of important activity. The measurable, particularly if it is made the basis of funding, may well drive out that which is not (or can not be) measured and not made the basis of funding. Such dangers have been explored by a number of writers including Whittington (1993), Gray and Helliard (1994), Brinn et al. (1996), Parker et al. (1998) and Talib (2003). In a wider context, Dominelli and Hoogvelt (1996) and Broadhead and Howard (1998), for example, argue that the RAE runs counter to academic values, leading to the 'commodification' of research (Harley, 2000).

The tapestry of quality assurance in the RoI is somewhat more complex, its fibre more subtle than in GB and NI. The Irish Universities Association (formerly The Conference of the Heads of Irish Universities (CHIUI)) has been the forum through which the university sector in Ireland has responded, in an overall sense, to the challenge of the contemporary quality movement. The Government's green paper *Education in a Changing World* (Department of Education, 1992, p. 191) highlighted this challenge by stating, inter alia, that the 'Department [of Education] will ask all third-level institutions to ensure that more systematic procedures for quality are in place within their institutions'. A subsequent white paper (Department of Education, 1995) called for the assessment of quality based on the

need for public accountability. However, unlike in GB and NI, quality is perceived as primarily the responsibility of the individual institutions. Following a series of pilot projects between 1995 and 1997, Section 35 of the Universities Act, 1997, established a formal statutory quality assurance framework for the Irish Universities. Between 1997 and 2002, the Inter Universities Quality Steering Committee – whose successor is the Irish Universities Quality Board – set out a common approach to the implementation of the quality assurance requirements of the 1997 Act.

This framework is consciously framed as “bottom-up” and essentially involves a self-assessment process with peer review by a panel of experts from inside and outside the University (CHIU, 2003, p. 17). The self-assessment is reported under several headings such as mission and strategic objectives, organisation, staffing, teaching and learning, and research and scholarship. In the latter context, self-assessment reports are expected to provide

evidence of research activity undertaken in the past five years and a brief outline of the research interests of each staff member. The data should include publications, research grants and research degrees awarded. (CHIU, 2003, p. 37)

Hence, the process of quality review in RoI universities employs a broader lens than research alone and, as a consequence, the focus on research is somewhat more blurred than in GB and NI. The quality reviews of academic activities completed to date in the RoI provide further evidence in this regard. Such reviews may be undertaken at either departmental or faculty level, or may focus on particular programmes. To date, publicly available information indicates that accounting and finance academics in three universities have been the subject of completed quality reviews: the National University of Ireland, Galway (at departmental level in 2001/02 and at faculty level in 2002/03); the University of Limerick (at departmental level in 2003/04); and University College Dublin (at departmental level in 2003)<sup>2</sup>. In all cases, publicly-available recommendations emanating from these reviews tend to focus more on the infrastructure of research rather than measuring or commenting on outputs per se. While it is not the purpose of this paper to comment on the relative merits of the RoI and UK systems, the conclusion that the process in the RoI is more wide-ranging is significant in the context of the current paper.

However, quality assurance processes are manifestations of public expectations locally and internationally. This is no less the case in the RoI (CHIU, 2003; Rhodes, 2003; Herman, 2004). Further, the increasingly direct linkage between research and resources evident, for example, in the Programme for Research in Third Level Institutions (PRTL) and through research agencies such as Science Foundation Ireland (SFI) has brought the potential of research as a means of funding university activities into sharp focus. The ability of science and engineering faculties to generate research funding has indirectly raised expectations of business academics as performance measurement and promotion policies (such as expectations of research outputs and possession of a doctorate) migrate across faculties. Hence, the landscape of the university sector in RoI has been the subject of significant change



since the mid-1990s; this change is undoubtedly different to that taking place in the UK, but it is change none the less.

## METHOD

For this longitudinal analysis of publishing patterns, a total of six two-year periods were chosen from the years 1988 to 2003. Data in *The British Accounting Review Research Register* (published biennially), which contains self-reported publications of both Irish and British higher educational establishments, were used as the basis for the analysis. The related academic disciplines of both accounting and finance are included in the publication and are often located within the same management unit within a British or Irish university. Individuals are included in the *Register* if they meet one or more of the following criteria: be located in an accounting and finance department; have a primary commitment to teaching and research in accounting and finance; be a teacher who does the bulk of their teaching on accounting and finance degree courses; or be a researcher who publishes in accounting and finance journals.

Data from eight Irish universities were analysed; six from the RoI (Dublin City University, National University of Ireland, Galway, Trinity College Dublin, University College Cork, University College Dublin, and the University of Limerick) and the two NI universities (Queen's University Belfast and the University of Ulster). Each one of these universities was operating during the entire period covered by the analysis, although in the case of the relatively newer institutions of Dublin City University, the University of Limerick and, in part, the University of Ulster, they emerged from national institutes of higher education, or in the case of part of the University of Ulster, a polytechnic, during the period.

To enable comparisons to be made with previous studies, similar rules to those followed by Beattie and Goodacre (2004) and Gray and Helliar (1994) were adopted to analyse data. In particular, this led to each author of a multiple-authored publication being given full credit for the publication, although some indication of how the results would have changed if proportionate credit (that is to say, for example, that a publication with two authors is counted as half a publication for each) had been given is provided in **Appendix 2**. Publications (by type and number) were analysed for the six periods (1988/89, 1990/91, 1994/95, 1998/99, 2000/01 and 2002/03) by institution, location (RoI or NI) and qualifications of the individual. To provide an indication of the quality of publications, a typographical analysis was conducted using the categories of 'top 30 accounting and finance' (A&F), 'top 30 other', 'non-top 60 academic journals', 'professional journals' and 'others'. This largely followed Beattie and Goodacre's (2004) categorisation. With respect to the top journals, Beattie and Goodacre relied on Brinn et al. (1996) for the identification of the 'top 30 accounting and finance' journals and Harzing (2001) for the 'top 30 other' journals.

Adopting the same classification in the current paper permitted comparisons to be made with GB and, in addition, avoided the prickly issue of the authors deciding what were and what were not top journals (which in itself could form the basis of a

whole series of papers). It is recognised by the authors that the issue of ascribing an assessment of quality to a particular publication, let alone a journal, is highly contentious (for example, recent work by Lowe and Locke (2005), who used a web-based perception study to establish journal quality, was published by *Accounting, Organizations and Society*, which incidentally was ranked the top academic accounting journal in the world by this research; the same research ranked two journals in the top twenty on the basis of 11 and 8 respondents recognising and scoring the journal). In addition, even if the use of quality ranking lists of journals is viewed as an appropriate way of proceeding, the utilisation of lists that were produced several years ago is problematical given the likely non-stability of rankings over time and the emergence of new, high-quality journals that do not register on the lists. The approach used by the authors is therefore pragmatic, rather than objective and consensual, and does not necessarily reflect the authors' opinions of quality (which, even among the trio of academics responsible for this paper, might lead to significant debate). Beattie and Goodacre's list of the 'top 30 accounting and finance' and 'top 30 other' journals is presented in Appendix 1.

## RESULTS

Table 1 presents staff numbers and per capita number of publications (split into the sub-categories of top 30 A&F, top 30 other, non-top 60 academic, professional and other) for the six periods being analysed (1988/89, 1990/91, 1994/95, 1998/99, 2000/01 and 2002/03). This is shown in total for Ireland (RoI and NI), then separately for RoI and NI. A number of features of this analysis are noticeable. From 1988/89 (the first period) to 2002/03 (the last period), the per capita publications increased by over 70 per cent (from 0.74 to 1.27), although it was clear that the major increase had occurred by 1994/95, and since that time there has been a slight decrease overall.

Increases in academic journal output were particularly striking, increasing almost four fold (from 0.16 to 0.61) since 1988/89, with, over the same period, top 60 per capita publications more than doubling (from 0.07 to 0.16). At the same time non-academic journal outputs (in professional journals and in other forms) showed only minor increases (from 0.58 to 0.66). For example, per capita professional journal outputs merely increased from 0.25 in 1988/89 to 0.26 in 2002/03. These results suggest that research activity increased significantly over the period under consideration. In particular, a greater focus on publishing in refereed journals in general and especially in top quality academic journals, where competition for publication can be considerable, is seen. In contrast, there is relatively less emphasis on other forms of non-academic journal publication which, in some cases, is a much easier publication route. This trend towards quality accounts for the plateauing out of total publications with a contemporaneous increase in the numbers of top 60 publications. These features are indicative of a maturing academic community in accounting and finance in Ireland.

When the RoI universities are contrasted with the NI universities, it is interesting to observe differences. In five out of the six periods the NI per capita



publication figures are higher than in the RoI (the RoI figure is higher in the 2000/01 data); with respect to academic journal output, NI per capita statistics are higher in all six periods (being 0.67 compared with 0.53 in 2000/01); and top 60 per capita figures are higher in NI in each of the six periods (although the lowest variation is seen in the latest period, 0.17 compared with 0.15). Together these numbers suggest a more active accounting and finance research sector in NI universities, possibly influenced by the “disciplining” effect of RAE processes that impact on all UK universities. Further evidence of an RAE effect may be discerned in the “spike” in NI top 60 publications in the 2000/01 period, perhaps reflecting publication strategies to match the timing of that period’s RAE (evidence of such strategies was found by, for example, Talib, 2003). However, it is apparent that, over time, differences between RoI and NI have been reducing as possibly forces emphasising quality academic publication in RoI universities have increased.

As indicated in **Table 1**, full credit is given to each author for joint publications (this is followed to ensure comparability with earlier studies). However, when proportionate credit is given (that is to say, for example, that a publication with two authors is counted as half a publication for each), the general pattern remains (with higher per capita output in NI in the early periods and this reducing over time), although RoI universities per capita output surpasses NI universities per capita output for the two last periods (see **Appendix 2**). The change in results, as shown in **Appendix 2**, from full credit to proportionate credit suggests multiple authorship is more prevalent in the NI universities than in the RoI universities. For example, the 2002/03 figures show a decline in per capita output by NI universities from 1.36 (full credit) to 0.71 (proportionate credit), a 48 per cent decrease, whereas the drop in the RoI per capita output is from 1.23 to 0.77, a 37 per cent reduction. This is indicative of greater use of multiple authorship in the NI universities (although multiple authorship over time has increased in RoI universities), an issue commented on by Hyndman and Warnock (2003) in an earlier paper, and is a possible consequence of the rules used in the RAE exercise where multiple authors from differing institutions can each return a publication as one of their own four.

Given that the existence of a developing research focus is not only evidenced by changes in the per capita number of publications, but also, among other things, by the extent to which research and publication is a normal aspect of an academic’s life, an attempt was made to capture both the degree to which academics in Ireland are research active and how this has changed over time. Obviously, what is meant by research active is debatable. One hopes that all academic staff in a university undertake scholarly activity of some sort. The distinction between scholarly activity in this general sense and research with an active view to publication may be somewhat fuzzy at times. For the purposes of this paper, we have attempted to capture three related aspects of research output in the Irish academic community as evidence of research activity: the proportion of staff having published any material over a two-year period; the proportion of staff having published any material in an academic journal; and the proportion of staff who have published in a top 60 journal. To get some impression of changes over time, the same six periods are analysed. Also, as before, the results are shown separately for both the RoI and

NI, and then in total for Ireland (Table 2). It is acknowledged that such analysis precludes someone from being deemed research active if they conduct research and are either unable to achieve publication or do not seek publication (possibly wishing to use the research results to inform teaching).

**TABLE 1: STAFF NUMBERS AND PER CAPITA NUMBER OF PUBLICATIONS BY IRISH ACADEMICS FOR TWO-YEAR PERIODS OVER TIME (IRELAND, NI, ROI)\***

	1988/89	1990/91	1994/95	1998/99	2000/01	2002/03
No. of staff RoI	39	40	60	67	73	78
No. of staff NI	36	36	42	47	47	48
<b>Total staff</b>	<b>75</b>	<b>76</b>	<b>102</b>	<b>114</b>	<b>120</b>	<b>126</b>
<b>Per capita number of publications across output categories for Ireland (NI and RoI)</b>						
	1988/89	1990/91	1994/95	1998/99	2000/01	2002/03
Top 30 A&F	0.07	0.08	0.06	0.06	0.14	0.11
Top 30 Other	0.00	0.00	0.00	0.05	0.03	0.05
<b>Top 60</b>	<b>0.07</b>	<b>0.08</b>	<b>0.06</b>	<b>0.11</b>	<b>0.17</b>	<b>0.16</b>
Non-top 60	0.09	0.21	0.53	0.55	0.42	0.45
<b>Total Academic</b>						
<b>Journal</b>	<b>0.16</b>	<b>0.29</b>	<b>0.59</b>	<b>0.66</b>	<b>0.59</b>	<b>0.61</b>
Professional journal	0.25	0.26	0.41	0.44	0.23	0.26
Other	0.33	0.46	0.58	0.43	0.48	0.40
<b>Total</b>	<b>0.74</b>	<b>1.01</b>	<b>1.58</b>	<b>1.53</b>	<b>1.30</b>	<b>1.27</b>
<b>Per capita number of publications across output categories for NI</b>						
	1988/89	1990/91	1994/95	1998/99	2000/01	2002/03
Top 30 A&F	0.11	0.11	0.07	0.06	0.21	0.04
Top 30 Other	0.00	0.00	0.00	0.09	0.06	0.13
<b>Top 60</b>	<b>0.11</b>	<b>0.11</b>	<b>0.07</b>	<b>0.15</b>	<b>0.27</b>	<b>0.17</b>
Non-top 60	0.17	0.36	0.71	0.83	0.40	0.60
<b>Total Academic</b>						
<b>Journal</b>	<b>0.28</b>	<b>0.47</b>	<b>0.78</b>	<b>0.98</b>	<b>0.67</b>	<b>0.77</b>
Professional journal	0.36	0.39	0.50	0.34	0.11	0.19
Other	0.28	0.78	0.43	0.66	0.43	0.40
<b>Total</b>	<b>0.92</b>	<b>1.64</b>	<b>1.71</b>	<b>1.98</b>	<b>1.21</b>	<b>1.36</b>
<b>Per capita number of publications across output categories for RoI</b>						
	1988/89	1990/91	1994/95	1998/99	2000/01	2002/03
Top 30 A&F	0.03	0.05	0.05	0.06	0.10	0.15
Top 30 Other	0.00	0.00	0.00	0.03	0.01	0.00
<b>Top 60</b>	<b>0.03</b>	<b>0.05</b>	<b>0.05</b>	<b>0.09</b>	<b>0.11</b>	<b>0.15</b>
Non-top 60	0.03	0.08	0.40	0.36	0.42	0.36
<b>Total Academic</b>						
<b>Journal</b>	<b>0.06</b>	<b>0.13</b>	<b>0.45</b>	<b>0.45</b>	<b>0.53</b>	<b>0.51</b>
Professional journal	0.15	0.15	0.35	0.51	0.30	0.31
Other	0.38	0.18	0.68	0.27	0.52	0.41
<b>Total</b>	<b>0.59</b>	<b>0.46</b>	<b>1.48</b>	<b>1.23</b>	<b>1.35</b>	<b>1.23</b>

\*Full credit was given for joint publications.



Table 2 shows that, for Ireland as a whole, the proportion of staff who were research active, as indicated by staff publishing any material over a two-year period, was much higher in the latest two-year period (2002/03) than it was in the earliest period (1988/89), rising from 27 per cent to 38 per cent. As with the per capita number of publications, the major shift had occurred by 1994/95 and, since that date, proportions publishing have slipped back slightly (from 44 per cent in 1994/95 to 38 per cent in 2002/03). A more pronounced, although similar, pattern is found when publication in an academic journal is the focus of attention, with the proportion publishing rising from seven per cent (1988/89) to a high of 32 per cent (1994/95) and then falling back to 27 per cent in the latest data (2002/03). However, in the case of top 60 publications, the proportion publishing in such journals has increased significantly over time and, rather than falling back, has plateaued since the late 1990s. The proportion of staff publishing in top 60 journals rose from three per cent in 1988/89 to 11 per cent in 1998/99, and has remained at approximately this level in the following two periods.

When the numbers are disaggregated to show RoI universities separate from NI universities, variations are apparent. As with the per capita number of publications, with respect to staff publishing any material over a two-year period, in five out of the six periods the NI figures are higher than those in the RoI. For example, in 1994/95 55 per cent of NI staff had published at least one output compared with 37 per cent in the RoI. Noticeably, the RoI figure is higher in the latest data (in 2002/03 the figures are RoI 40 per cent, NI 35 per cent). In the case of publication in an academic journal, the NI proportions are higher in all six periods, although the degree of difference has narrowed considerably since the early 1990s and, by 2002/03, variations were at their lowest level (NI 29 per cent compared with RoI 26 per cent). A similar pattern is found with proportions of staff publishing in top 60 journals, with considerably higher figures in NI in the early 1990s (for example in 1990/91 NI was eight per cent compared with three per cent in the RoI), with differences narrowing in the latest data (2002/03 NI 13 per cent, RoI 10 per cent). The highest NI figures with respect to top 60 journal publications occur in 2001/02, a period which takes in the cut-off for the RAE 2000 exercise in the UK (note previous comment on an NI "spike").

Overall, these numbers confirm an accounting and finance academic community in Ireland where research and publication is now much more the norm than was the case in the late 1980s and early 1990s, and, more particularly, where publication in quality journals has become much more widespread. Approximately 40 per cent of all staff have been publishing in each two-year period for almost the last ten years, with the comparable proportion for publication in an academic journal being 30 per cent. While these numbers are markedly higher than those in 1988/89 and 1990/91, they have remained fairly stable since the mid-1990s. However, the proportion of staff publishing in top 60 journals, journals where normally acceptance rates are lowest and lead times before publication are greatest, has shown a more general upward trend over the six periods as well as a considerable increase (from three per cent in 1988/89 to 11 per cent in 2002/03).

**TABLE 2: PERCENTAGE OF IRISH ACADEMICS HAVING ANY MATERIAL PUBLISHED DURING TWO-YEAR PERIODS OVER TIME (IRELAND, NI, ROI)**

	RoI			NI			Total		
	Any	Acad	Top Acad	Any	Acad	Top Acad	Any	Acad	Top Acad
1988/89	26%	5%	3%	28%	8%	3%	27%	7%	3%
1990/91	23%	10%	3%	36%	22%	8%	29%	16%	5%
1994/95	37%	25%	5%	55%	43%	7%	44%	32%	6%
1998/99	34%	28%	9%	49%	38%	13%	40%	32%	11%
2000/01	34%	26%	5%	43%	34%	17%	38%	29%	10%
2002/03	40%	26%	10%	35%	29%	13%	38%	27%	11%

In an attempt to gauge differences between Ireland and GB, per capita publications for Irish academics were compared to their GB equivalents using Beattie and Goodacre’s (2004) research. As Beattie and Goodacre focused solely on 1998/99, comparisons were only possible for this period. To ensure comparability, Beattie and Goodacre’s figures were adjusted for the Irish universities that were included in their analysis. In addition, given that their analysis distinguished between “old” universities and “new” universities (the new universities, largely former polytechnics, being created by the abolition of the binary divide in the early 1990s), figures for old, new and total are reported for GB. The results are presented in Table 3. Given the small numbers of Irish universities, and the difficulty of establishing a matched set of old and new universities, such an old/new split with the Irish universities was not attempted. Therefore, the Irish universities are compared with GB universities in total. A comparison of per capita number of publications over the six periods being considered for each of the eight Irish universities is shown in Appendix 3. These institutional data invite further research exploring in more detail the various factors contributing to accounting and finance research output both individually and institutionally.

What is seen in Table 3 is that, overall, per capita publications are higher in GB universities than in Irish universities (GB 1.79 compared with Ireland 1.53). Possibly unsurprisingly, Irish universities demonstrate lower levels of publication with respect to all types of output, except professional journal output, when compared with “old” universities, and higher levels of output for all types of publication when compared with “new” universities. For example, per capita publications for 1998/99 were 1.53 in Ireland compared with 3.05 in the “old” GB universities and 0.97 in the “new” GB universities. Perhaps these differences are to be expected, particularly given the absence of the RAE effect in the RoI universities which contain by far the greatest proportion of Irish staff. Comparable patterns are identified when comparisons are made between Ireland and GB for the proportion of staff who published any material over a two-year period (not shown in the table). Using Beattie and Goodacre (2004) for 1998/99 and Gray and Helliar (1994) for 1990/91, UK figures of 35 per cent of staff publishing in 1990/91 (“old” universities 62 per cent, “new” universities 14 per cent) and 44 per cent publishing in 1998/99 (“old” universities 69 per cent, “new” universities 31 per cent) are



reported. These compare with 29 per cent for 1990/91 and 40 per cent in 1998/99 in Ireland.

**TABLE 3: PER CAPITA NUMBER OF PUBLICATIONS FOR TWO-YEAR PERIOD 1998/99  
(IRELAND COMPARED WITH GREAT BRITAIN)\***

	Ireland	Great Britain**		
		Old Universities	New Universities	Total
Top 30 A&F	0.06	0.55	0.05	0.25
Top 30 Other	0.05	0.12	0.01	0.05
<b>Top 60</b>	<b>0.11</b>	<b>0.67</b>	<b>0.06</b>	<b>0.30</b>
Non-top 60	0.55	1.08	0.38	0.66
<b>Total Academic Journal</b>	<b>0.66</b>	<b>1.75</b>	<b>0.44</b>	<b>0.96</b>
Professional journal	0.44	0.35	0.22	0.27
Other	0.43	0.95	0.31	0.56
<b>Total</b>	<b>1.53</b>	<b>3.05</b>	<b>0.97</b>	<b>1.79</b>

\*\*Full credit was given for joint publications.

\*\*Using Beattie and Goodacre (2004) adjusted for Irish universities.

Prior research has indicated that the possession of a PhD has a major impact on publication output, with those having such a qualification more productive in terms of both quantity and quality of research (Gee and Gray, 1989; Norgaard, 1989; Gray and Helliard, 1994; Beattie and Goodacre, 2004). However, the tradition during the 1980s and early 1990s within accounting and finance departments in the UK and Ireland had been to recruit from practice, business or further education, with many of the recruits possessing a professional accounting qualification and few, it is argued, having the foundation for a research career (Holland, 1991; Weetman, 1993; Gray and Helliard, 1994). Such indications suggest that the proportion of PhDs in academic departments in Ireland is likely to impact considerably on research activity within such departments. Given this, and because little of the available research relied significantly on Irish data, this research attempted to identify the extent of relationship between having a PhD and publication output in accounting and finance in the Irish university sector. Table 4 presents the per capita number of publications for staff holding a PhD and those with a professional accounting qualification for the six periods being analysed. This is shown separately for the RoI and NI and then in total for Ireland.

The most striking feature of Table 4 is that the possession of a PhD is very clearly associated with much higher per capita publication outputs, in total and separately in the RoI and NI for each of the six periods. Per capita publications for staff possessing a PhD averaged 2.47 per period over the six periods, almost three times that of staff without a PhD (0.88 per period). With respect to a professional qualification, there was little difference between those with or without such a designation. For example, Table 4 shows that the per capita publications averaged

1.24 over the six periods for those with an accounting designation, compared with 1.26 for those without.

**TABLE 4: PER CAPITA NUMBER OF PUBLICATIONS BY ACADEMICS IN IRELAND WITH PHDs AND PROFESSIONAL QUALIFICATIONS\***

	Staff with PhD						Staff with professional qualification					
	Yes			No			Yes			No		
	Rol	NI	Total	Rol	NI	Total	Rol	NI	Total	Rol	NI	Total
1988/89	1.63	2.00	<b>1.75</b>	0.32	0.78	<b>0.56</b>	0.65	1.08	<b>0.84</b>	0.38	0.58	<b>0.50</b>
1990/91	1.33	5.50	<b>3.00</b>	0.29	1.16	<b>0.71</b>	0.56	1.39	<b>0.96</b>	0.27	2.08	<b>1.11</b>
1994/95	2.76	2.80	<b>2.77</b>	0.98	1.57	<b>1.25</b>	0.93	1.78	<b>1.25</b>	3.13	1.60	<b>2.37</b>
1998/99	2.36	2.00	<b>2.24</b>	0.67	1.97	<b>1.25</b>	1.49	1.87	<b>1.61</b>	0.38	2.08	<b>1.40</b>
2000/01	2.73	3.00	<b>2.79</b>	0.60	0.85	<b>0.71</b>	1.50	1.25	<b>1.43</b>	0.80	1.17	<b>1.03</b>
2002/03	2.00	3.38	<b>2.27</b>	0.67	0.95	<b>0.80</b>	1.53	0.96	<b>1.34</b>	0.52	1.86	<b>1.16</b>
Average**	2.14	3.11	<b>2.47</b>	0.59	1.21	<b>0.88</b>	1.11	1.39	<b>1.24</b>	0.91	1.56	<b>1.26</b>

\* Full credit was given for joint publications.

\*\*Simple average for all six periods.

Such results provide evidence of the conformity of the Irish accounting and finance academic community to findings elsewhere (particularly the UK). Given that the possession of a PhD is associated with higher publication outputs, and higher publication rates are indicative of a research culture, Table 5 looks at the proportion of accounting and finance staff who hold a PhD, and how this has changed over time. As before, this is shown separately for the RoI and NI, and then in total for Ireland, with comparative figures for GB for 1990/91 and 1998/99 shown.

Table 5 contains a number of prominent features. What is clear from looking at Ireland in total is that there has been a considerable upward movement in the proportion of staff in accounting and finance who possess a PhD, with this number more than doubling from 16 per cent in 1988/89 (the earliest period) to 33 per cent in 2002/03 (the latest period). The momentum, over time, has been generally upwards. When these numbers are compared with GB in 1990/91 and 1998/99, the two periods where data are readily available, differences are relatively small (for example in 1998/99 the proportion of Irish staff possessing a PhD was 29 per cent compared with 30 per cent in GB). However, when comparisons are made between the RoI and NI, variations are obvious. In the latest period (2002/03), the proportion of staff in the RoI possessing a PhD is over twice that in NI (42 per cent compared with 17 per cent). In addition, the movement in the RoI over the six periods has been relatively consistent and considerably upward (from 21 per cent to a high of 42 per cent in 2002/03); such has not been the case in NI (from 11 per cent to 17 per cent in 2002/03, although it was at a high of 23 per cent in 1998/99).



**TABLE 5: PROLIFERATION OF PHDs AMONG ACADEMICS IN IRELAND AND GREAT BRITAIN\***

	Staff with a PhD – Ireland			Staff with a PhD – Great Britain**		
	RoI	NI	Total	Old	New	Total
	%	%	%	%	%	%
1988/89	21	11	16			
1990/91	15	11	13	35	4	16
1994/95	28	12	22			
1998/99	33	23	29	58	12	30
2000/01	36	17	28			
2002/03	42	17	33			

\* Full credit was given for joint publications.

\*\*Using Gray and Helliard (1994) and Beattie and Goodacre (2004), adjusted where necessary for Irish universities.

## ANALYSIS AND DISCUSSION

The publishing patterns of the community of Irish accounting and finance academics have changed substantively in the period under review. Accounting and finance academics have broadened (in terms of numbers) and deepened (in terms of quality) their research contribution to the discipline both in Ireland and abroad. Explorations at the interface of differences between RoI and NI publication patterns are particularly instructive as a means of assessing the influence of contrasting experiences and environmental factors. The paper found that the nature of change was different in the RoI vis-à-vis NI, with NI exhibiting higher publication rates in general and in the top 60 journals in particular. However, the rate of growth in the number of publications per capita was higher in the RoI than in NI.

A number of factors tentatively explain these changes in publications patterns. Staff with PhDs published, on average, 2.8 times more than their colleagues without PhDs. Given the link between possession of a PhD and publication rates, it is perhaps surprising that, in Ireland, although the RoI universities possess a much greater proportion of staff with a PhD than their counterparts in NI, publication rates and proportions of staff who are research active in the RoI, as seen in Tables 1 and 2, are lower than in NI. Possible explanations include: an RAE effect where incentives to publish in the NI universities, rather than complete a PhD, are much stronger; an environment in the RoI where a PhD is seen as an indicator of quality and the possession of such a qualification is emphasised over publications; a lagged impact whereby proportions of staff possessing a PhD is a lead indicator of future publication and therefore, in time, publication rates in the RoI are likely to surpass rates in NI (as indicated by already narrowing differences).

Other, broader factors may also explain such differences. The quality assessment process in the UK is markedly more visible and focused than that in the RoI. It has also been in effect for a longer period. Given that the current RoI quality

assurance process has been in place for a short time only, an assessment of its impact – if any – is premature. Hence, influences on the RoI publication landscape are of a more subterranean nature, not as visible or as dramatic as in NI. This in itself offers an interesting setting for future research in quality assurance more generally. The differing contours of the publication of the landscape emerging here, it is suggested, may be traced back in part to differing quality assurance mechanisms and measures. On that basis, future changes may shed some, albeit limited, light on the differing effects of quality assurance measures in both jurisdictions.

Other factors explaining the changes in publication patterns include changes in the numbers of staff in the accounting and finance academic community. Intuitively, new entrants are less likely to publish in academic journals in the early years of their career. Hence, as the number of academic staff increases – or as staff turnover increases – *ceteris paribus*, the per capita number of publications decreases. This trend is mitigated somewhat by an increasing number of active academic staff, but there is some evidence with respect to the RoI at least, that the plateau in publications experienced since the 1990s is partly due to increasing numbers of new entrants and an apparent trend towards quality rather than quantity of publications.

A final explanatory factor of the growth in top 60 and other refereed publications is the extent to which Irish academics are internationalising through collaboration with colleagues in overseas institutions. Given their size, the ability of Irish universities to build a critical mass in areas of common interest is limited. Hence, it would appear that possession of a PhD and collaboration – international or otherwise – are key mechanisms to enhance the quality of publication for the current and next generation of accounting and finance academics.

## CONCLUSION

This paper found evidence of increasing research activity in the community of accounting and finance academics in Irish universities. In particular, the number of publications in academic journals increased substantially up to 1994/95 and thereafter in top 60 academic journals. The number of staff possessing PhDs and the numbers of research active academic staff also increased significantly.

While the possession of a professional qualification was not apparently linked to variations in volume of publication, academic staff possessing PhDs are significantly more likely to publish than those not possessing a PhD. However, given the increasing numbers of academic staff with PhDs in the RoI, this trend in PhDs does not yet appear to translate into an increased propensity to publish. Future trends will offer further evidence regarding the return on this individual and institutional investment in qualifications as measured by research publication.

The paper also explored differences in the quality assessment context in both the RoI and NI. While the RAE is visible and embedded in the NI university sector, quality assurance processes in the RoI are more broadly-based and as yet embryonic in their effect. The paper suggested, however, that the “discipline” of



the RAE is a factor in the higher level of publication by NI accounting and finance academics, particularly given the lower numbers of PhD qualified faculty vis-à-vis the RoI. Hence, the paper – and future research emanating from it – is an interesting setting to explore the contrasting fortunes of accounting and finance academics exposed to two quality assurance frameworks which are markedly different in philosophy and approach.

This paper lays the foundations for a deeper understanding of individual and institutional influences on research publication and invites further research in that regard. The contrasting contemporary and jurisdictional contexts of Irish accounting and finance provide an interesting setting in which to explore the changing landscape of academics in the area. In the RoI, the ability of an increasing cadre of doctorally qualified staff to add to the publication patterns of the RoI accounting and finance community – and the means by which they do it – will be of interest in a broader context. Similarly, the effect of differing quality assessment jurisdictions may be observed in the contrast between RoI and NI publication patterns. This changing, contrasting landscape offers interesting perspectives of the topography of accounting and finance research not only in Ireland but in emerging accounting research communities more generally.

## APPENDIX 1

### Beattie and Goodacre's list of Top 60 academic journals

Top 30 Accounting and Finance Journals	Top 30 Other Journals
Abacus	Academy of Management J
Accounting and Business Research	Administrative Science Quarterly
Accounting, Auditing & Accountability J	British J of Industrial Relations
Accounting Business and Financial History	Business History Review
Accounting Historians J	Decision Support Systems
Accounting, Organizations and Society	Economic J
Accounting Review	European Economic Review
Advances in Accounting	Human Relations
Advances in Public Interest Accounting	International J of Public Administration
Auditing: A J of Practice and Theory	J of Banking and Finance
Behavioral Research in Accounting	J of Business
British Accounting Review (The)	J of Economic Theory
Business History	J of Empirical Finance
Contemporary Accounting Research	J of Industrial Economics
Critical Perspectives on Accounting	J of International Economics
Financial Accountability & Management	J of International Money and Finance
Financial Analysts Journal	J of Law and Society
International J of Accounting	J of Management Studies
J of Accounting and Economics	J of Mathematical Economics
J of Accounting and Public Policy	J of Money Credit and Banking
J of Accounting Auditing and Finance	J of Public Economics
J of Accounting Literature	J of Social Welfare and Family Law
J of Accounting Research	Management Science
J of Business Finance and Accounting	Organization
J of Cost Management	Organization Studies
J of Finance	Oxford Bulletin of Economics and Statistics
J of Financial and Quantitative Analysis	Oxford Economic Papers
J of International Financial Management and Accounting	Public Administration
J of Management Accounting Research	Rand J of Economics
Management Accounting Research	Review of Financial Studies



## APPENDIX 2

**Staff numbers and per capita number of publications – full credit compared  
with proportional credit (Ireland, NI, RoI)**

	1988/89	1990/91	1994/95	1998/99	2000/01	2002/03
<b>Per capita number of publications for Ireland (NI and RoI)</b>						
Total (full credit)	0.74	1.01	1.58	1.53	1.30	1.27
Total (prop credit)	0.65	0.79	1.05	1.13	0.88	0.75
<b>Per capita number of publications for NI</b>						
Total (full credit)	0.92	1.64	1.71	1.98	1.21	1.36
Total (prop credit)	0.74	1.26	1.19	1.46	0.72	0.71
<b>Per capita number of publications for RoI</b>						
Total (full credit)	0.59	0.46	1.48	1.23	1.35	1.23
Total (prop credit)	0.58	0.36	0.95	0.89	0.99	0.77

## APPENDIX 3

**Per capita number of publications (by university affiliation) for two-year  
periods over time**

	*RoI Universities						*NI Universities	
	DCU	NUIG	TCD	UCC	UCD	UL	QUB	UU
1988/89	0.64	0.00	1.67	0.43	1.33	0.00	0.75	0.96
1990/91	0.70	0.17	NA**	0.77	NA**	0.00	4.11	0.81
1994/95	0.62	2.29	NA**	2.88	1.33	0.00	2.40	1.33
1998/99	1.93	0.89	1.75	0.54	2.38	0.00	4.53	0.78
2000/01	1.65	1.10	1.20	0.14	3.57	0.15	1.79	0.94
2002/03	1.89	0.45	0.60	0.93	2.57	0.27	2.92	0.77

\*Key to universities:

DCU = Dublin City University  
 NUIG = National University of Ireland Galway  
 TCD = Trinity College Dublin  
 UCC = University College Cork  
 UCD = University College Dublin  
 UL = University of Limerick  
 QUB = Queen's University Belfast  
 UU = University of Ulster

\*\*NA = not available; no academics were returned for the university in this issue of the British Accounting Review Research Register.

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## NOTES

- <sup>1</sup> Hood (1991) suggested that NPM is a convenient, though a rather loose, term that is a shorthand for a set of broadly similar administrative doctrines that dominated the reform agenda in the public sector in many OECD countries from the late 1970s. Moreover, he identifies the main themes of NPM as being (Hood, 1995, p. 95) 'the idea of a shift in emphasis from policy making to management skills, from a stress on process to a stress on output, from orderly hierarchies to an intendedly more competitive basis for providing public services, from fixed to variable pay and from a uniform and inclusive public service to a variant structure with more emphasis on contract provision'. For a comprehensive coverage of NPM, see the special issue of *Financial Accountability & Management*, Vol.15, Nos. 3 and 4, 1999.
- <sup>2</sup> Details of these are provided at:  
NUI, Galway:  
[www.nuigalway.ie/administration\\_services/quality\\_office/downloads/reportDeptAccountancyFinance.pdf](http://www.nuigalway.ie/administration_services/quality_office/downloads/reportDeptAccountancyFinance.pdf)  
[www.nuigalway.ie/administration\\_services/quality\\_office/downloads/CommerceFacUdarasRep-3.pdf](http://www.nuigalway.ie/administration_services/quality_office/downloads/CommerceFacUdarasRep-3.pdf)  
University of Limerick:  
[www.quality.ul.ie/Publications/AF%20PRG%20step%2016.pdf](http://www.quality.ul.ie/Publications/AF%20PRG%20step%2016.pdf)  
UCD:  
[www.ucd.ie/quality/reports/summaryaccountancyreport.doc.doc](http://www.ucd.ie/quality/reports/summaryaccountancyreport.doc.doc)  
In addition, DCU Business School was the subject of a pilot quality review in 2000-01. At the time of writing, the Department of Accounting and Finance at University College Cork is undergoing a quality review which is not yet completed/published.

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