

ACCOUNTING AND MANAGEMENT RESEARCH: PASSWORDS FROM THE GATEKEEPERS

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Following on from the authors' previous study (Parker et al., 1998) of the social construction and commodification of accounting and management research, particularly by way of journal rankings, this study investigates the social constructions of senior academics regarding research quality and priority. To that end it reports on an exploratory investigation of the perceptions and attitudes of a sample of 'gatekeepers', namely professors and heads of departments. Beyond the analysis of journal ranking studies based upon general surveys of academic staff (of various ranks), we suspect that notions of 'quality' are greatly influenced by this more 'elite' group. How do *they* conceive a 'quality' record in publishing? What criteria

do they apply in assessing journal quality? How do they rate publications in priority relative to other areas of academic activity?

This study also investigates the approach to individual academics' publication record assessment and priority relative to other academic functions. It compares the extant with the manifest policies officially promulgated by administrators in the Higher Education Sector (HES). To that end our study specifically gathers evidence about the role of the research performance information in the construction of social realities regarding research and publishing within a sample of British and Australian university departments.

To set the examination and analysis in their context, we first revisit some of the relevant literature regarding HES changes and associated research commodification. The methodology employed is then outlined and the interview results are analysed and discussed in some detail. Finally, the implications for the future development of research in the accounting and management disciplines are then evaluated.

CHANGE AND COMMODIFICATION

Mirroring the array of changes that have occurred in the British and Australian public sectors, the HES has undergone substantial changes in its organization, strategic focus, policies and general practices (Guthrie, Humphrey and Olson, 1997; Crawford, 1996; Greer, 1994; Neimark, 1996; Butterworth and Tarling, 1994). Universities now operate under the leadership of 'professionalised' management, directly responding to government financial incentives, performance indicators, and education and research policies. Universities, polytechnics and colleges of advanced education have been structurally standardised, and homogeneised with

respect to general objectives and programmatic content. University academics are being increasingly focussed in their endeavours upon the measurement, reporting, evaluation, and justification of their activities (Hoare, 1995).

The core principles being advocated in the HES in both countries could be best summarised as:

1. The marketisation of activities (as increasingly universities are 'freed' to compete for local and international students in the open marketplace).
2. The requirement for formal strategic planning, implementation and control (emphasising the production of, and accountability for, observable and measurable outputs).
3. The direct linking of efficiency and effectiveness indicators to funds allocation (with funds now being allocated by government on a calculable results basis).
4. Cost reduction and the securing of greater cost efficiencies in delivery of all services and conduct of all processes.

(Parker and Guthrie, 1993; Hoare, 1995; Karpin, 1995; Humphrey et al, 1995)

Thus we see a private sector derived model of university management structure and processes emerging, with far reaching effects even into the most hallowed and closeted corners of academia. The market for both knowledge production and knowledge dissemination has become the focal concern of university managers as they struggle to generate sufficient financial resources to maintain their organization's operations and to pursue organizational survival and growth. This concern is reinforced by stricter and more detailed government management process, funds allocation and performance reporting requirements (Commonwealth of Australia, 1988; Cameron and Guthrie, 1993; Hill and Murphy, 1994; Higher Education Funding Council for England, undated).

In this managerial, market based environment, it has been argued that academic work, in its variant forms of teaching, research, administration and community service, has been commodified. This argument has primarily been put by Wilmott (1995) who has argued that academics' labour has become more highly structured, intensified and commodified as the pressures of public sector change and re-organization have made themselves felt in the HES. These developments have been accompanied by an increased degree of external surveillance and control being exercised (largely by government) over universities (Puxty et al., 1994). Academics, Willmott (1995) argues, have been actively and/or passively complicit in the development and maintenance of these calculative and control regimes governing academic work and ultimately academic definitions of 'performance' and 'quality'. The accompanying risk involved in the implementation and proliferation of quantified control systems have already been exhaustively documented in the accounting research literature (Argyris, 1952; Cyert and March, 1963; Hofstede, 1968; Brownell, 1981; Govindarajan and Gupta, 1985; Ferris and Haskins, 1988; Parker et al., 1989).

Informed by this conception of academics' involvement in the commodification of their work, this study focusses its investigation upon the exploration of senior academics' social construction and commodification of research quality and research priority within this changing HES. Their designation as gatekeepers is explicitly designed to highlight their potentially crucial effects upon the social constructions and commodifications of fellow academics at all levels, government and ultimately the general communities in which they are situated. What those social constructions and commodifications of research appear to be, is the subject to which this paper now turns.

METHODOLOGY EMPLOYED

In the study presented here, exploratory interviews and their qualitative analysis are derived from the field-based qualitative research tradition (Denzin, 1978; Parker, 1994; Silverman, 1985; Walker, 1985). For penetrating the social constructions of the gatekeepers, a sample of the professors and heads of schools and departments constituting this group were identified as the case study unit of analysis. The questions posed were designed to be of an exploratory nature, offering descriptions, interpretations and some explanations of their attitudes towards and perceptions of research in their disciplines (Yin, 1984; Scapens, 1990).

Given the logistics of interviewing gatekeepers from locations right across Australia and the UK, telephone interviewing was considered to be the most efficient means of direct contact. The interviews did facilitate direct contact with senior academics in the field, involving quite extensive discussions with them concerning contemporary issues in the academic workplace. These match the majority of criteria laid down by Ferreira and Merchant (1992) in their definition of field research in management and accounting.

This approach is arguably appropriate as a first step in penetrating the concept and role of quality in accounting and management research. It facilitates the description and illustration of social practices and social constructions as well as the explorations of issues raised by interviewees (Scapens, 1990). This also recognises that in a socially constructed world in which knowledge is temporal, the task of enhancing understanding is continuous. Therefore interviews with gatekeepers provide a flexible and wide-ranging exploration of their world as a

precursor to any further examinations of perceptions and concepts governing the construction of quality in the accounting and management disciplines (Humphrey and Scapens, 1996).

The exploratory field research consisted of 40 telephone interviews (20 conducted in each of the UK and Australia) with professors or heads of equal numbers of university accounting and management departments, including an equal number of interviewees drawn from both traditional and more recently formed universities (the latter emerging from the former British Polytechnic and Australian College of Advanced Education institutions).

The interviews were applied as a means of penetrating the extant attitudes of academics identified by the research team as ‘gatekeepers’ who arguably exercise a major influence upon the way in which notions of research and publishing quality are constructed. This is based upon the premise that persons holding such positions are frequently to be found in the role of a referee, appointment/assessment committee, or external assessor/committee advisor with respect to applications for academic appointment, tenure and promotion. Their declarations of what they regard as constituting an acceptable quality research and publication record informally but significantly influences these crucial decisions which in turn send signals to the academic community as to the extant operational definition of what, for all practical individual advancement purposes, constitutes ‘research quality’. In Australia, for example, the gatekeeping role of the professoriate is implicitly acknowledged in Brownell and Godfrey’s (1993) study of professorial rankings of Australian accounting departments. This approach also allows us some insights into the attitudes of senior academics to the increasing pressure of the calculative academic research regime.

THE GATEKEEPER INTERVIEWS

As outlined in the methodological approach section above, we conducted interviews with a total of 40 professors and heads of departments. These were distributed across the UK/Australia, ‘traditional’/‘new’ universities and accounting/management departments as shown in Figure 1. ‘New’ universities were classified as those created out of the former British polytechnic and the Australian college of advanced education sectors. The interview schedule comprised predominantly open-ended questions directed towards professors or heads of departments as gatekeepers influencing the extant construction of the notion of what is regarded as research quality. The questions posed are listed in Appendix A. Given the exploratory nature of the research and the small sample size in each cell (refer Figure 1), statistical tests for differences seemed entirely inappropriate. The analysis of responses presented here takes the form of qualitative assessments of interviewee responses. This reflects our original intention of focusing interviews upon the open-ended form of questioning in an attempt to go beyond the official manifest institutional positions and to penetrate extant operating attitudes of gatekeepers and their institutions.

INSERT FIGURE 1 APPROXIMATELY HERE

Publishing Record Characteristics

By far the most frequently mentioned publishing record characteristic mentioned as desirable by interviewees, was refereed research journal articles. Over half the interviewees stated this without any prompting. Notably, interviewees from ‘new’ universities outnumbered

interviewees from traditional universities in identifying this characteristic. A number of factors were mentioned only by Australian interviewees. Nearly half of them looked for ‘international’ publications, approximately 25% also thought that quantity of publications was an important ingredient of their assessment of a person’s publishing record, with a similar percentage seeking evidence of joint-authored research. Some evidence of sole authorship seemed to be sought by most gatekeepers, but joint authorship was also welcomed, with a frequent proviso that the relative level of the individual’s contribution to such papers must be ascertained.

Several other observations concerning interviewee responses are noteworthy. While many made the qualification that characteristics required depended in part on the level of appointment (eg. lecturer versus senior lecturer) being considered, they consistently sought visible evidence of output:

I want to see publications. Plenty of people only talk about it.

Quite a number also sought a record that included some articles in journals in what they regarded as the top ranking band, along with a significant proportion also in what they regarded as middle ranking research journals:

High quality journals count heavily. A person needs at least one or two on their record to indicate that they have broken into the big time.

Despite the interview focus upon the gatekeepers’ social construction of ‘quality’, many also referred (unprompted) to their concern with assessing volume of individual output. Gatekeepers often expressed their concern to evaluate the recency, consistency, and total as well as annual volume of publication output in a person’s publishing record. It was considered

important to investigate any gaps in annual rate of output (ie. periods of lower than the person's 'normal' rate). Thus, despite traditional protestations to the contrary generally made by the academic community, we found strong evidence for a 'quantity plus quality' evaluation rule being applied by many gatekeepers:

We look for recency of publishing and seek explanations for gaps or recent low output.

We review the total number of publications in a person's career history and the last three years' profile - two refereed journal articles per year is a good publishing rate.

Official 'League' Table

Only a small minority of those interviewed stated that their department had anything resembling an official 'league' table of journal rankings to which staff selection/evaluation committees might refer. Varying reference points were stated by some, including views of journal editors, attitudes in other universities, variations to suit changing departmental requirements and the informal rankings supplied by senior academics in the relevant field. In many cases, the quality judgement, by inference, appeared to be made at the individual perceptual level by the interviewees (ie. the gatekeepers) themselves (rather than by any reference to formal documented sources, peer-based criteria etc.). However many interviewees did refer to such matters as :informal listings compiled by disciplinary areas within a department or school; recourse to the views and resulting rankings of professors or senior staff of their own department; soliciting of rankings externally from professors or departments at other universities; and usage of privately circulated ranking lists obtained from other university departments or professors in the field.

Criteria For Assessing Journal Quality

In their ranking of the most important criteria utilised in their assessment of journal quality, respondents from the UK and Australia expressed fairly common views with respect to the dominant characteristics. Both groups considered the most important criteria to be a journal's rank in survey studies, the research methods generally employed in papers it published, rejection rate, their personal experience as an author or referee, and topics covered. Australian interviewees also rated the identity of editorial board members highly, while British interviewees rated the identity of the editor(s) highly. Relative ratings of criteria within this top group did differ between the two countries. British interviewees ranked editor identity as the most important criterion, with rejection rate and personal experience being second and third in importance respectively. Australian interviewees favoured the journal's ranking in published survey studies as the most important criterion, with research methods employed and rejection rate being second and third in importance.

Several other factors were volunteered by interviewees as criteria employed by them in assessing journal quality. These were:

- Recency of establishment of the journal (the more recent, the more difficult to assess),
- Where the best people publish,
- Quality and effort of the referees,
- Readability and understandability, and
- Others' perceptions.

The last of these was reflected in comments made several British and Australian gatekeepers. They stated that their views of journal rankings were influenced by the assessment of their

‘peers’: namely the way in which they perceived their colleagues to generally ‘feel’ about particular journals. Some went so far as to refer to the quite strong ‘halo effect’ that some journals had developed, assuring them of a high peer group ranking by senior academics:

There is an informal consensus that one picks up in the area from colleagues, and in particular, from knowledgeable colleagues in specialist areas.

Such observations concerning the reputational effect of certain journals are consistent with the interpretation and arguments we offered earlier in Parker et al. (1998) when reflecting upon the inconsistency of journal rankings across different journal studies and the retention of premier rankings by particular journals - for example, North American journals not observably involving British academics and yet still ranked highly by them. One Australian gatekeeper went so far as to argue that:

A bunkering mentality is developing whereby European academics tend to reject US journals’ methodological focus while US academics tend to reject European journals’ methodological focus. This bunkering is affecting journal rankings.

Ranking Publication Media

The way in which interviewees ranked the significance and desirability of various publication media types with respect to an academic’s publishing track record was remarkably similar between interviewees from the UK and Australia. The overall ranking across all interviewees was in descending order of significance and desirability, as is shown in Figure 2:

INSERT FIGURE 2 HERE

The only difference in ranking between British and Australian interviewees related to the ordering of research books and research monographs. The Australians ranked them 3 and 2 respectively, while British interviewees generally ranked them 2 and 3 respectively. Despite the initial impression of certitude in the rankings presented here, it should be noted that many interviewees commented upon the difficulty they experienced in making such ranking judgements.

The importance of books and monographs drew quite a number of supplementary remarks reflecting varying views. On one hand several saw books and monographs as ‘allowing more freedom to let the reader get into ways of thinking and developing ideas’. They also acknowledged the important function of opening up new topic areas and new research agendas. On the other hand, some saw books as taking a long time to embody changes in practice and as generally being more conservative (codifying accepted practice) and less amenable to embodying novelty and change.

Conference papers landed well down the rankings. One of the reasons was best captured by the following interviewee remarks:

Conference papers vary (in quality) enormously. Dozens are now accepted. It has become a game. Some conferences are prestigious but generally they have been devalued.

This view is arguably reflecting the trend towards greater rates of acceptance of papers for presentation at conferences as the number of academic conferences in the accounting and management fields proliferate. Conference organisers compete to attract an economic number of attendees who often require paper acceptance in order to secure a financial contribution by their university to their conference attendance expenses . This may be leading to increasing paper acceptance rates, and innovative variations such as refereed abstracts and poster sessions.

Finally, some interviewees expressed grave concerns about the effect of such rankings (of publication media) upon scholarly activity. It was argued by several interviewees that since our disciplines are now focussed upon seeking evidence of peer review and acceptance of all forms of research output, refereed research journals will naturally emerge as the most easily audited form of peer review system and hence the top ranked publication medium. They warned of the potential loss of communication with the ‘outside world’ and the potential demise of ‘distillation and synthesis’ with a consequent narrowing and diminishing of what is regarded as scholarship. As one interviewee, in particular, put it (albeit with mixed metaphor!) quite dramatically:

Impact on the real world and academic quality are mutually exclusive. We are dinosaurs rushing like lemmings over a cliff.

While we may dispute the absolute generality of such an assertion, it nonetheless carries implications that deserve the academic research community’s attention and debate.

Publishing, Teaching, Administration and Community Service

With respect to interviewees' assessment of the relative importance of these four areas of an individual academic's performance in their university, interviewees were prepared to be quite candid, often asking (without prompting): 'Do you want the official policy line or the practical reality?' A minority stated that teaching was the most important area of performance or was equal to research in their institution's assessment of academic performance. Only British interviewees (6) were prepared to nominate teaching as the most important (or of equal importance with research) performance area. They nominated the following reasons:

- a continuing institutional tradition of teaching as a priority;
- increasing pressures from a broader constituency for greater attention to multiple functions and roles;
- the effects of the competitive 'education industry' in which they now had to compete for local and overseas full fee-paying students;
- the pressure for better quality teaching arising from the presence of full fee paying students; and
- The impact of government initiated teaching quality assessments.

The majority (70% of those interviewed) named publications as the most important performance area, indeed significantly more important than any of the other areas. The following sample of responses is revealing:

- *Publications are vastly more significant*
- *Research is number one without question*
- *On average, publications get more than 50% of the total weighting*
- *Research is overwhelmingly number one*
- *Publications is 101%. Everything else is zero*
- *No research output means no promotion*

There were no perceptible differences in views on this question between accounting and management departments or between new and traditional universities. Many interviewees asked whether we were seeking their university's official policy with respect to criteria employed for appointment and promotion of academic staff or the practical reality of processes employed and outcomes. The results of our interviews reflect our opting for the latter. The following sample of responses is representative of comments provided by many of the interviewees and demonstrates the continuity or growth of informally dominant research criteria, despite the apparent formal bureaucratic redressing of the balance across the four general criteria¹ for appointment and promotion:

Our stated official policy is that all categories rank equally, but in truth, publications rank ahead of all the others.

Lip service is paid to the others, but there is no chance of appointment or promotion without publications.

The relative ranking of research has not changed over the last 10 or 15 years but is officially more hidden and unstated now. It is politically correct to equally recognise teaching, administration and community service.

As to whether the relative importance ascribed to these four different areas of performance had changed significantly over the past 15 years, 27 interviewees answered 'yes'. A typical comment representing the 'yes' group was:

What used to constitute adequate research is now inadequate. The quality and amount of publications now required has risen significantly over the last five years.

¹ Teaching, research, administration and community (business/professional/government/voluntary sector) service

The majority of those who responded “no change”, were from traditional universities. Of those who felt that the relative rankings had changed over the past 10 to 15 years, 80% argued that research and publishing had significantly increased in its importance relative to the other performance areas. ‘New’ universities were prominent among this group of respondents (90%), a typical response was:

We used to be an inwardly focussed institution whose teaching was valued and administration was worshipped. Teaching now plays second fiddle to research.

The other 20% who felt that teaching, in particular, had been given some more weight over time, cited causes already listed above.

As to why publications had significantly increased in importance relative to the other performance areas, several reasons were most commonly advanced and appeared to be fairly equally ranked in interviewees’ perceptions. One cause cited was the transformation of former Polytechnics (UK) and CAE’s (Aust.) to ‘new’ universities. This related to the desire of ‘new’ universities to attain the credibility and status already accorded to traditional universities and seeing research and publication as the pathway to that end. For instance:

We want to get research funds and genuine university status with international standing.

Our title has change to “university” and that has changed how we look at the world.

Another cause was the pressure from government induced by formal quality reviews, research assessment exercises and research related funding formulae related to research outputs, clearly was considered by interviewees to be of importance. This factor was more often cited by

British respondents, for whom the Research Assessment Exercise had made a more direct and longer term impact than the Australian Federal Government quality reviews had upon their counterparts. Finally, the imperative of competition was repeatedly stated as a cause of the increase in importance of publications:- this was seen to be a distinctive competence that enhanced the institution's ability to compete nationally and internationally for government funds, outside research grants, students and other resources. For instance:

Research delivers observable, marketable benefits.

Research provides a means of defining unique areas of leadership of the university.

Research delivers international profile. Teaching doesn't.

The identification of this competitive factor was far more pronounced among Australian interviewees. 'New' universities also dominated this group.

Government Quantitative Assessment Impacts

Three quarters of respondents saw government moves to quantify performance assessments via such mechanisms as the British Research Assessment Exercise (RAE) and the Australian Quality Reviews as having produced a greater emphasis upon research and publishing outputs in their assessments of applicants for academic positions, tenure and promotion. These responses were consistent across both countries, 'new' and traditional universities and accounting and management departments.

It was argued that this government impact manifested itself in several ways. It pressured staff not only to lift their publication output, but to tailor it to fit the types of publications most

valued in the government assessment system (eg. RAE or DEETYA specified categories).

Typical comments were:

There has been an increased emphasis upon research output for all staff.

There is increasing pressure on staff to fit government (research) measures.

Indeed, government was seen as setting increasingly challenging definitions and target levels of attainment for what is being redefined as acceptable research. The effect was seen by some to be a ratcheting effect with mutually self-reinforcing and perpetuating properties. Some of these outcomes could certainly be viewed in a positive light in terms of their motivating a greater research focus and more developed research culture in many accounting and management departments. However the attendant dangers of biasing the definition of what constitutes research, inducing instrumental rather than scholarly approaches to the conduct of research, increasing the workloads expected of staff, demotivating some academic staff, and causing the neglect of other academic functions were pointed to by interviewees:

RAE has had a mainly negative impact in that it has created a definition of research that is almost seen as unattainable by people starting (academic careers).

The government raises research expectations and universities respond by hiring new staff for their research potential. This lifts the quality of the resulting field of applicants for tenure and promotion which in turn raises the expectations of tenure and promotion committees.

Government research policies have also induced universities to pay much greater attention to seeking research grants, which are factored into the overall evaluation of their research performance (as part of universities' competition for funds as required by government). For instance:

Research grants are now very important for promotion.

There is increasing pressure on staff to win grants in order to enhance their promotion prospects.

The British RAE was cited as having reduced the rewards for and consequent priority attached to books, in favour of refereed research journal articles. Given the 1997 changes to the Australian DEETYA specification of publications eligible for credit towards research fund payouts (see Parker et al., 1998), the same trend appears to be emerging in Australia. In addition, interviewees cited the government research assessment and reward system as impacting upon their recruitment patterns. This took the form of biasing the type of academic that they attempted to recruit, compounding the difficulties for lower ranking research departments or universities in recruiting the types of staff they desired. It produced a tendency towards trying to recruit senior and more research-experienced academic staff (for their fund generating potential) and made it more costly to recruit junior staff and staff of higher teaching orientation and lower research output. Typical comments were as follows:

One is asking "Is this person going to feature in the RAE and at what level?"

New staff are hired for their research potential

Government pressure for output has forced me to recruit experienced researchers.

One interviewee directly referred to the practice adopted by at least some British universities of recruiting senior staff with strong publishing records that could increase their RAE ranking through the incorporating of their prior three year record into the department's triennial

submission. This has, in quite a number of cases, involved considerable premiums being paid to such sought after staff in order to procure their services (and their publishing track record). The research rankings attributed to particular departments have also either made their recruitment of research academics significantly easier or harder (a high rating from the previous RAE being most attractive to many potential new staff with research aspirations):

It is very difficult to make appointments because of league transfer fees and (university) pecking orders. This surges from time to time as pressures change.

Finally, interviewees referred to the risk averse environment that quantitative assessment of research performance by government had produced. The emphasis was seen to be upon achieving tangible, short term results that yielded immediate financial returns. This induced department heads and other senior decision-makers to adopt conservative strategies and to be less inclined towards innovation and experimentation. A typical comment was:

Short term results are emphasised and this makes you more cautious. At a certain level of (research) strength you can then take more risks.

Impact of Government Specified Publication Media

This question largely related to Australian interviewees, since the Federal Government's Department of Employment Education and Training (DEET) had promulgated a list of publication media weightings (see Appendix B). However, British interviewees did also respond to this question. Only a minority of interviewees felt that such a listing had been adopted or had any direct impact upon the weightings applied to individual academics' publication record assessments within their institutions. However, of those who claimed a lack of awareness of the list or a lack of its direct impact upon internal publication weightings systems applied, some did anticipate that such a government weightings system would have a

more direct impact in the future. Of the 25% of interviewees who stated that such government weightings had a direct impact, the majority (70%) came from ‘new’ universities.

Subsequent to the conduct of the interviews, in Australia, DEET (now renamed as DEETYA) required the resubmission of 1995 and 1996 publications data by universities. This was in response to an audit of the previous returns by an international chartered accounting firm which had discovered a high percentage of inaccuracies, errors, and invalidity in the data submitted. Effectively a recount was called for by the government and stringent requirements for supporting evidence were imposed with respect to all publications claimed for ‘scoring’ purposes. In addition, close to the deadline period for universities resubmitting their lists of publications, the points scoring system was dramatically revised from that shown in Appendix B. The only publications to be counted for research fund earning purposes were:

- authored research books making ‘some substantial contribution to a defined area of knowledge, including critical scholarly texts, new interpretations of historical events and new ideas or perspectives based on established research findings’ and being a major work of scholarship, bound, having ISB number, published by recognised commercial press or publisher and offered for sale;
- chapters in authored or edited research books;
- refereed journal articles; and
- full written papers in conference publications that carried an ISB number.

This had a dramatic effect upon the publication output profiles submitted by university departments and swung the weightings attributed to scholarly activity heavily in the direction

of the first three priorities expressed by the gatekeepers:- namely, refereed research journal articles, research books and research monographs (although the standing of research monographs was left somewhat uncertain). Textbooks were eliminated from the scoring system, as were edited books, professional journal articles, and conference papers (unless published in full in a publication with an ISB number). It is yet too early to predict the impact of this development upon gatekeeper attitudes. Despite the admittedly minor sums of money granted by government to Australian universities on the basis of these scores, the stringent financial environment within which Australian universities are currently operating appears to be inducing many to pursue such funds with vigour². Accordingly, it appears more than likely that professors and heads of departments will, at least in Australia, now be much more aware of, and directly impacted by, these specifications of publication media that are acceptable to government. The prospect of their future significant influence upon the social construction of quality in accounting and management research therefore appears to be looming large!

Weightings Impact Upon Professional Journal Articles

Interviewees were virtually unanimous in their assessment of the impact of government publication weightings on professional journal articles' ranking (in terms of importance and significance) relative to other forms of publication. They regarded such weightings as confirming or even further reducing the importance and significance of articles for the professional reader. The following extracted quotations capture this flavour:

- *It has reduced their ranking to zero.*
- *Government influence has excessively downgraded this (category).*

² Furthermore - and perhaps significantly - there is some (anecdotal) evidence to suggest that in both British and Australian universities, departmental scores have their greatest impact within the university itself. The scores appear to act as signals designating departments as 'stars' or 'dogs', with attendant impacts upon their status and access to resources.

- *RAE seems to ignore them. This is sad.*
- *Contribution to professional journals counts for zero.*
- *Ho Ho Ho! Professional journal papers don't count at all.*

Those arguing for a further reduction in importance came predominantly from the 'new' universities. In this respect, the gatekeepers' views about professional journal articles that emerged in this exploratory study are unanimous. They were regarded as the least significant and desirable form of publishing and were firmly viewed as remaining at that lowly ranking. In the British interviews, the view was often expressed that professional journal publishing was a notionally important and desirable activity but that it did not form any significant part of gatekeepers' (or government's) quality assessment. Thus intrinsic academic value was being separated from explicitly rewarded academic activities by the new calculation regime.

Interviewees made several observations about the future of professional journals. It was argued that the standard of professional journals is declining, in part due to the reduction in contributions from academics now obsessed with having their material published in refereed journals. Professional journals were considered at best, to be a stepping stone to something else rather than being important in themselves. As a way forward, a number advocated the resorting to refereeing processes by professional journals, thereby elevating their status in the government assessment system:

Some professional journals are presented as refereed.

Professional journals get more status if they are refereed.

Their pecking order will be based on their degree of observable refereeing.

The major concern regarding the demise of academic contributions to professional journals was expressed in terms of the lost communication of research findings to business and the profession. Many interviewees still regarded this as an important function, but contended that, as we have seen, government research assessment criteria had downgraded the importance attached to professional journals. Indeed they argued that on one hand academics were being told by politicians and the community that it was important for them to communicate with the general, business and professional communities, while on the other hand, government research assessment criteria were contradicting this. For instance, an Australian interviewee stated that:

There is no incentive to publish in professional journals and this excludes (discussions of) pedagogy and current issues, and communication of research (to practitioners). Our technology transfer role has been downgraded.

Gatekeepers' Social Constructs

In summary, this exploratory investigation of gatekeeper attitudes to, and social construction of, research performance and 'quality' yields several findings. First, the role, priority and influence ascribed to refereed research journal articles is pre-eminent. Australian gatekeepers particularly advocated the importance of 'international' research journals. Second, within universities, with respect to appointment, tenure and promotion deliberations, recourse to formal tabulations of journal quality ranking or government lists of publication media weightings are as yet still rare. Third, interview responses suggested the strong influence of gatekeepers' own value judgements concerning what importance should be attached to research and what constitutes quality in research and publishing. The fourth and final finding is that the social construction of research quality appears to reflect the desire for enhanced institutional status and recognition in the community; competition between universities for students, funding and public profile; and formal government quality assessment exercises,

which in turn are perceived to affect funding. However, the strong majority view rated refereed research journal articles, research monographs and books as the most significant and desirable forms of scholarly activity. This reflects traditional academic social constructions of research quality in the accounting and management (and arguably across the social science) fields. The importance of this is intensified by gatekeepers' majority views that publishing in refereed research journals is the primary determinant of academic appointment, tenure and promotion. This evidence tends to confirm our argument in Parker et al (1998) that the social construction of 'research' quality, while being influenced to a degree by published studies of journal rankings produced from surveys of general academics' perceptions, is more directly produced by the attitudes and decisions of professors and department heads who stand as the primary gatekeepers of general academics' career prospects.

The implications we have drawn from these exploratory gatekeeper interviews are also suggestive of senior academics' compliance in the commodification and external control of academic research. It is arguable that such compliance has been largely a response under duress as academic work has been subject to the unremitting pressures of resource constraints, increased workloads, rising student numbers, and greater imposition of formal accountability and reporting systems. Still, signs of further narrowing and intensification of what is deemed to constitute rewarded scholarship and even sanctioned and rewarded media of scholarly dissemination, are already evident. The pressures for the continuance of this trend are to be found in government monitoring and reward systems, 'new' universities' pursuit of status, competition between universities for students and funds, and the preferences of dominant networks of senior academics in the field. 'Quality' and research 'performance' are becoming increasingly narrowly defined and subject to restricted norms of measurement focusing upon

medium of dissemination rather more than upon content. Commodification of research and scholarship appears to be producing an even larger gap between scholarship and scholarly dissemination, with the focus firmly on the latter.

TOWARDS QUALITY RESEARCH

Public sector changes in philosophy and organisation in both the British and Australian HES's appear to have been major underlying drivers of the increased attention being paid to the construction and measurement of 'quality' in research. An ongoing environment of public sector expenditure restrictions and cuts, and community calls for increasing degrees of accountability, have joined to promote a concern to define and measure performance in terms of measurable outcomes related to input moneys expended. This changing public sector focus has also been imported into universities, which in the UK and Australia, still derive the majority (albeit declining) portion of their funding from government. The 'managerialism' that has emerged as the dominant processual philosophy of public sector organisations has also been increasingly evident in universities. They have been required by governments to adopt increasingly corporatised structures and processes, strategic management practices and accountability mechanisms. As part of this, research performance measurement and assessment has become more formalised, quantified and focused upon research grants won and published research output. These are regarded by university administrations as key components of their competition for status, credibility, students, and funding.

This environment has promoted a tendency towards the commodification of research which has moved academia away from its earlier, broader-based view of scholarship that embraced teaching and research inputs as interchanging and mutually reinforcing functions. Instead we see a move towards a separate existence for research with its primary focus upon measurable published output, particularly via refereed research journals. Both the British RAE and Australian DEETYA research weightings schemes appear to be reinforcing this trend. On one hand it is certainly arguable that government efforts to raise the return on public investment in universities by encouraging a greater proportion of academics to become ‘research-active’ is understandable in the context of communities requiring greater efficiencies, effectiveness and accountability from public sector organisations. On the other hand, such a scenario carries its attendant risks. These include a privileging of the refereed research journal article as the primary form of scholarship dissemination, and a decline in:

1. extended empirical and analytical studies facilitated by books and monographs.
2. policy and practice dialogue afforded by professional and research-profession ‘bridge’ journals.
3. the sharing of ideas within and across disciplines.

From interviews with senior academics, the refereed research journal’s current status as the primary litmus test of research record quality appears set to remain pre-eminent.

One qualification to these observations is necessary. In Australia, DEETYA has given recognition to the important research role of books within its research funding allocation scheme. Yet we see the continued reinforcement of the refereed research journal as the pre-eminent recognised vehicle for dissemination of scholarly knowledge in the accounting and

management academic community. That pre-eminence is clearly being driven by the attitudes of the gatekeepers, as our interviews have demonstrated. This suggests that at least one important aspect of the commodification of research might at first sight appear to be driven by government (ie. on the basis of the British evidence), but may in fact be subject to a deeper seated and more persistent conditioning enforced by senior academics themselves (as suggested in our Australian observations).

In attempting to begin the process of teasing out the social construction of research quality in accounting and management, this study has argued for the pivotal influence of the senior academics, namely professors and heads of departments, as gatekeepers in the referee and evaluation processes attendant to applications for positions, tenure and promotion in universities. Their attitudes and decisions arguably have the most direct and profound impact on the extant construction of what is regarded as research quality, through their input to the decisions as to who will be employed, retained and promoted in academe.

The results of our exploratory study of gatekeepers' social constructions suggest that refereed research journal articles are likely to remain as the most highly favoured measure of research quality and that publishing activity continues to be regarded as the most important academic activity, ranking above teaching, administration and community service. These represent arguably long-standing gatekeeper attitudes that have been reinforced by the appearance of the 'new' universities, governments' drive for output measures, and the increasing competition between universities for public profile, status, and funding. In some senses this study reveals some confluence of environmental influences and gatekeepers' traditional academic cultures. While university management has manifestly attempted to raise the status and importance of

teaching, administration and community service relative to research, senior academics in both 'new' and traditional universities are generally ranking research output as being the highest priority. Within their assessment of research output, refereed research journal articles stand clearly as the form of publication most often cited as defining what constitutes top research quality.

There appears to be a confluence of the influences of government and senior academics at work in both the British and Australian university environments. On one hand, many of the gatekeepers identify government instituted calculative regimes as inducing the emerging functional and dysfunctional impacts upon academic work, definitions of acceptable research, short term output orientations and recruitment/promotion policies. At the same time, some of these impacts also appear to reflect senior academics' long-standing priorities and preferences which are not always inconsistent with government definitions and priorities. Quite a number volunteered their participation in an informal but nonetheless powerful peer grouping that almost by osmosis, reflexively builds a collegial view as to desirable characteristics of an academic's publishing record, acceptable rate of annual output, priority to be given to different publication media, and status ranking to be attributed to journals. It is not a definable group that physically assembles and deliberates, but rather acts as an amorphous body of individuals, groups, and subgroups representing different subject areas, methodological traditions, theoretical beliefs, geographic concentrations and institutional groupings. In some indefinable way they develop over time, a general but loose consensus on such matters. These at times conflict with government policy and yet can, on deeper penetration be more closely aligned with it than first appearances or manifest protests may suggest. While in formal organisational senses they may appear to be only a loosely interconnected body, senior academics (the

gatekeepers), by virtue of their long tradition of adherence to a relatively consistent (albeit at times unstated) academic value system, may have the power to retain significant influence over the form of social construction of research quality in the longer term.

DIVERGENT COMPLICITY

While we cannot claim our sample of academic interviewees to be statistically representative, our analysis and discussion does not, it seems to us, do any major injustice to widely held views and experiences in the British and Australian academic communities. Our interviews revealed dimensions of a complex, and often alienating contemporary environment for academics. Many of our interviewees directly or indirectly expressed a sense of being overwhelmed by the increasing demands of their multiple responsibilities upon their own and their colleagues' time. As one interviewee put it:

Academic life used to be fun.....now it is really quite unpleasant

A recurring theme was the problems of multiple performance demands upon new entrants to the academic profession and the related pressures upon senior academic staff accountable for their appointment, nurturing and development. Particularly amongst British interviewees, there was a palpable sense of belonging to a sector (whether traditional or new university) that was no longer valued for its activities by community or government. Indeed there was not even a discernible feeling of optimism, in the sense that 'things might get better'.

Against this backdrop, we found a degree of non-homogeneity in attitudes and responses among the British gatekeepers. Several expressed disappointment that not only was the

importance of their expertise in teaching and professional/community service being downgraded, but that in the new universities, they were being required to adopt the research focus of traditional universities. An apparent response among some new university departments and among the more commercially oriented management schools was one of 'opting out of the academic game'. Amongst some of the new British university gatekeepers we detected a mistrust of the refereed journal publishing process, and an accompanying suspicion of the operation and influence of an elite 'club'. These expressed doubts about the game's impartiality and importance. Nonetheless most interviewees felt that they had little option but to join in this game, although they did not necessarily expect to succeed (at least in the short term). These observations concerning British interview responses suggest that the new university sector may be less willingly complicit in government's commodification of research and scholarship than their behaviour might at first sight, suggest.

Charges of complicity reside more easily in the traditional university sector, although yet again our interviews suggest that gatekeeper attitudes would be better expressed as diverse rather than homogeneous. Gatekeepers in this sector appear to fall into one of three groups:

- A. those dedicated to refereed research journal publication and who rarely involve themselves or their colleagues in the writing of books or professional journal articles. For this 'elite' group, the changes in university sector research priorities and criteria that we have recorded in our study are only a matter of degree. They only encourage these gatekeepers

and their departments to do more of what they were already doing.

B. those whose attentions were more pluralistic, but find themselves diverting their attention

from other academic activities and publication categories in order to work towards joining

the ranks of the elite. Here there is some evidence of regret, but a determination to join 'the

main game'.

C. those who are identical to group B but who refuse to discard formerly held priorities and

are attempting to play both games - the elite research game and the teaching/professional

research/community service game. These are experiencing a sense of frustration and

exhaustion as the effort to compete in both games has virtually doubled their workload.

Of course the above categorisation suffers the usual limitation of simplifying a complex situation, but still offers some potential insight into the diversity of gatekeeper attitudes to the role of research and the definition of research quality.

Based upon the above categorisation, it is arguable that gatekeepers from universities in the elite Group A see less problems in the recent government pressures. Indeed in the British RAE system, they are often the senior academics drawn upon to play the role of research quality assessors. The Group B gatekeepers adopt the attitude of 'if these are the rules, what else can

we do but play?'. Their passive compliance with government pressures, or their active efforts to move their departments into the elite group render them also complicit in the commodification of academic research. Before we rush to precipitate judgement however, let us remind ourselves that as authors, are subject to the same predisposition, to greater or lesser degree. In working to increase our own individual publications in both quantity and quality, we raise the stakes for ourselves and our colleagues. We risk becoming the white mice on an oversized exercise wheel - simply by trying to stay on it, we go faster and faster.

The third category, Group C, deserves particular comment. Three British gatekeepers who were interviewed, were happy to recognise refereed research journal publication as a very important (indeed essential) dimension of scholarly activity. However they also made explicit reference to the need to find space to protect and enhance scholarship amongst colleagues - both the young and not so young. This attitude of sponsorship and nurturing of colleagues can be found amongst a significant minority of senior academics in both the UK and Australia. A small minority of gatekeepers spoke about 'playing the game' well enough to produce departments that are 'strong enough' to devote the time and resources required to encourage new talent and innovative projects to develop. In one sense these gatekeepers are also complicit in the processes of commodification that we have outlined. However they have taken on a personal responsibility for nurturing scholarship amongst colleagues, sharing their knowledge, and encouraging innovation in the search for knowledge. Yet it is these gatekeepers who run the greatest risk of falling prey to the strains of the workloads implied. If the accounting and management disciplines are to remain vibrant, these are the academic leaders we can least afford to lose.

At this point, we wish to add a footnote to these observations, and momentarily diverge from the strict confines of our evidence accumulated in this particular study. It seems to us that society in general, and academia in particular risks (and arguably is already) paying a high price for its current obsession with economy, efficiency, effectiveness and accountability. We already are aware of examples of senior colleagues who have suffered, and even died, as a consequence of stress induced illness. Such sacrifices on the altar of measurable output must ultimately be challenged for their cost, in human and social terms. Yet as educators, we ourselves have perpetrated the obsession with measurable outputs in the generations of students we have educated. Such obsessions have now come back to haunt us, as these generations have moved into positions of power and influence in both the private and public sectors. Thus the argument that ‘blame’ for the commodification of academic work in general, and research in particular, can be laid solely at the door of government, is far too simplistic. The responsibility lies with the very accountants and managers that we have educated, and hence the responsibility lies also with us. The wheel has turned full circle. All academics, both gatekeepers and their colleagues, have to some degree been complicit in this commodification.

SHAPING THE FUTURE

The scene appears set. Universities operating in a funds restricted, competitive environment, employing output-oriented managerialist operating systems, are further promoting a research performance measurement regime that privileges publication via particular categories of journal. While much leading-edge research does first achieve visibility via refereed research journals of international standing, any myopic focusing upon this medium of publication carries with it risks that academic researchers may to some extent become the hostages of their own

narrowing of the concept of what constitutes significant and useful scholarship. Should individual academics reach the conclusion that their path to career success is only to be trodden by the refereed research journal route, then scholarship may be replaced by ‘careerism’ with its accompanying game-playing of journal article quantity pursuit, ‘safe’/conservative research topics, narrow/conventional research methodologies, article output maximisation from single research projects, and professional/policy issue desertion.

The way forward requires imagination, morality and persistence. Despite the ever present contextual pressures, academe has the challenge of striving to promote innovation, originality and difference. If we are to make significant and useful contributions to our society, we have a responsibility to both attempt and encourage the addressing of the difficult, uncomfortable issues, the employment of new and little tried methodologies, the engaging in and facilitating of critical discourse and debate, the investigation of and reflection upon our history and the exploration of new ideas and concepts in a spirit of open-minded inquiry. Our findings do indeed conclude that for individual academics and their universities, today’s environment is one of ‘publish or perish’ and ‘publish in the right journal’. Yet we challenge authors, editors, assessors and funders alike to shape the social construction of research quality into one that liberates rather than confines and directly engages the world of which we are a part.

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FIGURE 1
Interviewee Distribution

	UK		AUSTRALIA	
	Management Depts	Accounting Depts	Management Depts	Accounting Depts
‘New’ Universities	5	5	5	5
‘Traditional’ Universities	5	5	5	5

FIGURE 2

Interviewee Ranking of Publication Media

1. Refereed research journal articles
2. Research monographs
3. Research books
4. Textbooks
5. Chapters in books
6. Refereed conference papers
7. Edited books and professional journal papers

APPENDIX A

INTERVIEW SCHEDULE

1. In evaluating applicants for positions, tenure or promotion in academic departments, what publishing record characteristics do you look for?
2. Does your department have an official “league” table of quality rankings in accounting/management journals?
3. Please rate the importance of the following criteria in your assessment of journal quality:
(1 = very important 2 = somewhat important 3 = little/no importance)
 - editor identity
 - editorial board identities
 - editor/publisher location
 - publisher identity
 - institutional affiliation
 - rejection rate
 - ranking in survey studies
 - length of existence
 - topics covered
 - research methods employed in papers published
 - personal experience as author/referee
4. How do you rank the following in significance and reliability?
 - text books
 - research books
 - chapters in books
 - research monographs
 - refereed conference papers
 - refereed research journal articles
 - professional journal articles
- 5(a) How do publications rate in importance compared to teaching, administration, and community service in your university at present?
 - (b) Has this relative rating changed over the last 10 to 15 years?
 - (c) If so, in what way?
 - (d) Why?
6. How have government moves to assess and fund universities on quantitative performance measures (eg., publications output and research grants won) affected your assessments of applicants for positions or promotion?
- 7(a) Have widened (eg., Aust. Fed. Govt. Dept. of Employment Education and Training) lists of acceptable research outputs (eg., consulting reports, submissions

to government inquiries) been effectively adopted in internal university criteria for appointment, tenure or promotion?

- (b) If so, what impact, if any, has this had on the importance ranking of professional journal articles.

APPENDIX B

AUSTRALIAN FEDERAL GOVERNMENT DEET PUBLICATIONS WEIGHTINGS 1996

A: Books		
A1 Authored research		5.0
A2 Authored other		2.0
A3 Edited		1.5
A4 Revision/new edition		0.5
B: Chapters in books		
		1.0
C: Journal Articles		
C1 Article in scholarly refereed journal		1.0
C2 Other contribution to refereed journal		0.5
C3 Non-refereed articles (including articles in professional journals)	0.2	
C4 Letter or note		0.2
D: Major Reviews		
		1.0
E: Conference Publications		
E1 Full written paper - refereed proceedings		1.0
E2 Full written paper - non-refereed proceedings		0.3
E3 Extract of paper		0.1
E4 Edited volume of conference proceedings		1.0
F: Audio - Visual Recordings		
		0.4
G: Computer Software		
		0.4
H: Technical Drawing/Architectural & Industrial design/Working Model		
		0.4
I: Patents		
		2.0
J: Other Creative Works		
J1 Major written or recorded work		0.4
J2 Minor written or recorded work		0.2
J3 Individual exhibition of original art	0.4	
J4 representation of original art		0.2