

Universities in a contested space: the dominance of calculative accounting practices and the development of a research agenda

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Abstract

Over the last few decades, neoliberal, managerial, reforms have dominated the university sector in a number of different countries. Calculative practices, including performance measures and indicators, have spread and targets, in terms of research outputs and increasing student numbers in order to generate “profit”, have become the norm, despite the many voices seeing this as often clashing with the mission of universities to create knowledge and contribute to social development. The paper provides an overview of the changing focus on how universities have been managed over time and, at the same time, of the emergence and measurement of Public Value themes in the university sector. A future research agenda is proposed for those interested in the study of the university sector, together with possible research questions to further this area.

1. INTRODUCTION

The Special Issue on ‘Universities and calculative practices’, and related collection of papers, stems from the 11th International *European Institute for Advanced Studies in Management* (EIASM) Public Sector Conference organised by Queen’s University Belfast in September 2021. A number of different aspects related to public services and the broader public sector were discussed during the conference, with a strong emphasis on the changing role and challenges of universities. In many countries, indeed, calculative practices (such as the use of performance measures and metrics) have become increasingly important, with government funding of universities often contingent on their performance in research and teaching, and controversial effects on both the sector and individuals’ behaviours (Du & Lapsley, 2019; Mueller & Carter, 2007; Hyndman & Liguori, 2023). Given the relevance of such themes, this Special Issue sets out to continue the debate initiated by the EIASM Conference in 2021.

Already in 1986, Jones (1986) commented on the increasing pressures that universities were facing in the name of greater efficiency and effectiveness, with commercial-type controls and business practices being introduced to discourage discretion in planning and management of teaching and research. Neoliberal, managerial, reforms have dominated the university sector in a number of different countries ever since (Lapsley & Miller, 2004; Grossi et al., 2019; Hyndman & Liguori, 2023). Calculative practices have spread and targets, for example in terms of research outputs and increasing (especially overseas) student numbers in order to generate ‘profit’, have become the norm, despite the many voices seeing this as often clashing with the mission of universities to create knowledge and contribute to social development (Jones, 1986, 1991; Yamamoto, 2004; Parker, 2013; Gebreiter & Hidayah, 2019; Gebreiter, 2022).

In 2004, another Special Issue of *Financial Accountability & Management* (Lapsley & Miller, 2004) endeavoured to put order in these emerging concerns and pointed out that universities had, over time, undergone significant changes, particularly with the widening of access to a greater range of socio-economic groups, the greater internationalisation of university provision, and the recruitment of international students through partnerships and franchising agreements between

institutions. These changes accentuated the visibility of accounting and performance-management practices and tools (Lapsley, 2003). Increasingly, the adoption of new managerial techniques led to a much greater focusing on input and output quantification than had previously been the case, with accounting and information systems progressively gaining prominence in the sector. As a consequence, the role of teaching and research, and indeed the expected roles of university staff, has greatly changed, fostering a move towards more managerial and business-like forms of organisation and culture (Deem, 2004; Lapsley & Miller, 2004).

The papers included in this Special Issue, perhaps concerningly, stress the persistence of some of the issues and problems highlighted in the past, which continue to affect universities and the higher-education sector worldwide. These recent contributions, however, also point at the opening of new roads and interests that could guide, and improve, universities in the future, as well as providing critical thought and empirical evidence that has the potential to shape future policy debate regarding the sector. The Special Issue develops along two main themes: the increasing managerialism involved in the functioning and management of universities, and the emerging propensity to demonstrate and measure the 'Public Value' of universities. Introducing the original contributions by Parker (2024), Al Mahameed et al. (2024) and Mauro et al. (2024), included in this Special Issue, the next section provides an overview of the changing focus on how universities have been managed over time. The following section discusses the emergence and measurement of Public Value themes in the university sector, particularly drawing on the considerations made in the work of Oppi & Galizzi (2024) and Salemans & Budding (2024) in this volume. The final section concludes by proposing a future research agenda for those interested in the study of the university sector, and provides possible research questions to further this area.

2. THE CHANGING FOCUS ON HOW UNIVERSITIES ARE MANAGED

Management has been defined in a myriad of ways, with most definitions focusing on the need to achieve outcomes that will underpin the successful achievement of organisational goals. Key functions relating to this include such tasks as planning, organising, staffing, directing and controlling. Good management is viewed as essential to businesses, public-sector bodies and nonprofit organisations (Drucker, 2008; Flynn & Asquer, 2017; Worth, 2017). Universities (the focus of this Special Issue) are generally nonprofit and mission-driven organisations, where appropriate systems of management are viewed as having the potential to provide essential steering to facilitate mission focus and support effective mission delivery. Notwithstanding this, it has been argued by a number of researchers and commentators that the way in which universities are guided and the manner in which they manage their operations has changed significantly over time.

A traditional view of a university is a higher-education organisation where teaching and research are aligned and combined in the discovery and dissemination of truth. Here, and specifically relating to structure and governance processes within universities: teaching and research are often viewed as activities where there is significant (if not total) intellectual freedom; noteworthy amounts of autonomy are enjoyed by both the institution and its academic departments; and independent disciplines emerge and grow with their own distinctive standards and priorities (Anderson, 2010; Rybnicek et al., 2016). Particularly from a teaching perspective, the importance of encouraging the development of 'Bildung' (a German word encapsulating the necessary combination of education and knowledge necessary to thrive in society, including the essential provision of moral and emotional maturity) in students is frequently emphasised (Connell, 2019). Moreover, long-established views regarding the traditional mission of universities, see them as undergirding democratic societies by providing a platform for discussion, critical analysis, and structural dissent (Ramírez & Hyslop-Margison, 2015). In such institutions, clan-control systems (Ouchi, 1979), which use shared expectations, values and social norms to encourage individuals to co-operate in delivering (often contestable and hazy) university goals, heavily influence strategic

focus and operational decision making. In these systems, evaluation of the institution, and of the individuals within it, tends to rely on ‘soft’ reflective, developmental processes (ter Bogt. & Scapens, 2012).

Given the emergence of the ‘modern university’ in many countries in recent years, it is frequently claimed that traditional values and contributions to society have been detrimentally affected by the extensive embracing of neoliberal ideas that privilege markets and business-like approaches, often introduced under the banner of New Public Management (NPM) (Enders et al., 2015; Rybnicek et al., 2016; Connell, 2019; Hodgins & Mannix-McNamara, 2021; Troiani & Dutson, 2021). In this context, management practices have tended towards the extensive use of calculative approaches, which incline towards the strict measurement of key activities (including teaching and research) utilising highly-quantitative command and control practices to deliver organisational goals. Such systems often focus on the need to: generate revenues, eliminate ‘unprofitable’ courses, view students as ‘consumers’, and develop programmes which meet ‘market’ needs. Previous research has suggested that this may generate unintended, and unhelpful, outcomes that do not serve universities, or wider society, well (Parker, 2012; Craig et al., 2014; Henman, 2016; Molin et al., 2017; Grossi et al., 2019; Hyndman & Liguori, 2023). This clash of philosophies (traditional v neoliberal) in the management and funding processes of universities is the nub of much research and commentary on the impact of managerial models on these organisations. For example, in contrasting the traditional university approach with NPM neoliberal approaches, and taking a highly critical position in terms of the impact of neoliberal reforms in the sector, Ramírez & Hyslop-Margison (2015, p. 169) suggest that advocates of neoliberalism view holders of more conventional views regarding the role of the university almost as an enemy who poses ‘a potential threat to the hegemonic forces supporting neoliberalism’. They indicate that, as a result of this (p. 169):

‘Predictably, then, universities, and especially university faculty, increasingly find themselves the target of draconian neoliberal reforms. These reforms typically include the termination of programs that foster social critique and concerted attacks on democratic faculty rights such as academic freedom and collegial governance.’

In this Special Issue, and connecting old discussions to new evidence, Parker (2024) critically assesses the impact of public-university commercialisation on research engagement and practice. In his research, 40 empirical papers related to accounting and management studies in the university sector published between 2012 and 2022 are interrogated and analysed. Using this evidence, the author reflects on how academic research has become commodified for its brand value, status and exchange value. On this basis, Parker (2024) argues that university research is now primarily conducted for the private, rather than the public, good (thus undermining the traditional mission focus of the sector), and has become increasingly steered by researchers’ attempts to conform with imposed calculative practices, such as research-evaluation, multiple-metric processes that often undermine the much-cherished traditional ethos and values embedded in university research. Moreover, it is argued that research engagement and relevance, frequently observed via initiatives relating to revenue growth, productivity improvement and ‘quality enhancement’, seem to have become casualties of impression- management strategies that regularly clash with the contradictory pressure of establishing and maintaining a traditional public-interest culture. Drawing on Hopper’s (1999) argument on the need to stand back and comparatively assess the corpus of international research on specific areas, Parker (2024) provides a macro analysis that connects what he claims is the increasingly commercialised university environment and its research commodification with the apparent contradictions between claims and actual researchers’ engagement with policy and practice communities. The study contributes to existing literature by highlighting the impact of commercialisation on university external engagement aspirations, rhetoric and performance. It also

exposes the fraught relationship between university engagement and research agendas. The paper makes a case for universities to rediscover and refocus on their mission and societal roles, and begin again to prioritise actual community engagement way beyond the impression-management spin that has, of late, dominated government and university agendas.

Using an in-depth single case study of a Management School in a UK university at a time of crisis, Al Mahameed et al. (2024) examine how the Covid-19 pandemic was utilised by those managing the academic unit as a catalyst for ideological change. The authors present evidence that this had the objective of transforming the ethos of a Management School and the role of its academics, propelling it further along the traditional v neoliberal spectrum and towards much stronger forms of managerialism. It is argued that this embracing of calculative NPM tools and ideas significantly undermines traditional university values and does little to support the normally-articulated mission focus of a university. The researchers claim that, thanks to new modes of working that maintain corporeal distance between university staff, market-based ideologies are being mobilised to institute radical and lasting change relating to the roles of academics and the operations of the institution. Based on evidence from the case study, and using the lenses of the ideology (Frieden, 2006) and sociology of professions (Abbott, 1988) literature, the authors highlight that, in the university context, the need to manage the effects of Covid-19 provided an opportunity for those at the centre of the university and the Management School to increase the momentum towards moving power from academics into the hands of senior central managers, individuals who often had limited direct connection to the generation of research and delivery of teaching. Moreover, and similar to the financial crisis (Hopwood, 2009; Bracci et al., 2015), Covid-19 provided legitimation for the shrinkage of activities deemed to be less significant (e.g., critical research) in favour of commercial 'products' that generate income, particularly by appealing to prospective students that attract important fee income. The paper contributes to the established theorisation of managerialism in higher education, by highlighting the endurance of market-based ideologies and the possible ability of powerful individuals to push these as being appropriate at times of extreme shocks and threats.

Finally, Mauro et al. (2024) elaborate on the above themes by investigating the way universities create meanings of digitised performance measures on research quality, and their effects on university actors' actions. Their field work focuses on two disciplinary fields in two university settings (Denmark and Italy). While largely intended to improve efficiency and effectiveness, the researchers argue that managerial reforms based on NPM ideas have infiltrated higher education systems worldwide and contributed to transforming universities into enterprises, and scholars into entrepreneurs (Gendron, 2008; Parker, 2011). In this context, universities have extensively implemented performance management systems dominated by quantitative and procedural forms of assessment (Craig et al., 2014; Parker, 2024). The traditional ideal of university as a democratic, autonomous, collegial, and innovative space has been replaced by an ideal that values centralisation, hierarchical accountability, and efficiency (Schmidt & Langberg, 2007; Kallio et al. 2020). However, previous studies have seldom investigated digital technologies and their effects on academic practices. Drawing on pragmatic constructivism and consideration of the epistemic methods by which digitised performance measures of research quality are handled and used (Nørreklit & Trenca, 2021), the study explores the experiences of 18 academics in five publicly funded universities. The results suggest that some academic fields are governed by a dialogical and reflective epistemic method (aimed at creating a meaningful understanding of measures of academic performance) when engaging with digitised performance measures, whereas others use a more authoritative and mechanical epistemic method. The choice of epistemic method has implications for the values driving scholars' attention, the factual possibilities for action, and their communicative interactions. Mauro et al. (2024) opine that an authoritative and mechanical application may strongly constrain academics' motivation to undertake research projects that are

valuable for society. The study proposes new insights on how different fields create, use and respond to digitised performance measures that are otherwise taken for granted.

3. THE EMERGENCE AND MEASUREMENT OF PUBLIC VALUE

As described by Meynhardt (2019, p.9), the concept of Public Value enables us ‘to answer the question whether a company adds value to society and, relatedly, what makes an organisation valuable to society- not just in economic-financial terms’. This depiction of Public Value necessitates the development of an entirely new performance calculus (Liguori et al., 2014). It is ambitious, idealistic and aspirational. However, for a concept that has been in circulation for around three decades now, it seems to fail on the grounds of practicality.

Lindgren et al. (2019) identify parts of economies in which the concept of Public Value resonates with their activities and mission. These include: social care (Wilkinson, 2019), non-governmental organisations (NGOs) (Dhanani & Thomas, 2019), museums (Scott, 2019), cultural heritage (Clarke & Lennox, 2019), and local governments (Entwhistle et al., 2019). A major focus of the Lindgren et al.’s (2019) book is also on the applicability of Public Value to universities, which includes consideration of social sciences (Kitchener, 2019), knowledge exchange, partnerships between universities and other agencies and organisations (Shortall et al., 2019), and the impact of business travel by researchers (Medway et al, 2019). However, while the classic concept of universities as centres of learning may appear to be an excellent fit for Public Value ideas, as discussed in the earlier section, much of the recent literature suggests that universities often eschew traditional academic values and favour the adoption of business values and practices that regard the university as a business corporation (Du & Lapsley, 2019; Hicks & Sweet, 2019). While Lindgren et al. (2019) set out a wide range of potential settings for the development and application of Public Value, much of their guidance contains a distinct managerial dimension in relation to the evaluation of its attainment. This is consistent with the Du & Lapsley’s (2019) contribution on business models in universities and with a large body of literature that positions itself within a managerial approach to addressing Public Value. Box (2015), for instance, elaborates on five principles of Public Value: neutrality, efficiency, accountability, public service and public interest. Box (2015) aims to draw these concepts to the attention of public-service managers to influence their behaviour. In his view, public-service values are in evidence in practice and occupy a vague, amorphous backdrop to the activities of such managers. This contribution has a distinct ‘producer’ emphasis, which implies that, on issues of Public Value, management knows best. This, however, falls well short of the initial concept of Public Value, as defined by Meynhardt (2019). Similarly, Chohan (2019, 2021) offers advice on the attainment of Public Value, with an unmistakable managerial thread, presenting the case for using calculative-budgetary information as a key element of Public Value. He also acknowledges that conventional financial statements do not capture the idea of Public Value, providing, as an example, a public-sector entity generating a significant loss (or, perhaps more correctly, a deficit) that may confer significant public benefits on society. Here, it could be argued that the loss is a *prima facie* case that more resources should be provided to the entity. Chohan (2019) identifies public-sector budgeting as a kind of fusion between the activities of public-sector managers in conjunction with politicians to deliver resources for the benefit of citizens. However, an identical advocacy could be used to describe financial outcomes. Moreover, the budgetary process could be grappling with an allocation of resources from other parts of government, in which an entirely different sets of politicians could have worked with administrators to devise a range of annual allocations for public-sector entities. The melding of managers and political interests should not, of itself, offer legitimacy to the use of budgets to determine Public Value. The fact that a budget exists does not of itself present a value for Public Value. Furthermore, given the softness of budgetary estimates (or guesstimates), there is a case for arguing that these numbers are far from an estimate of Public Value. Budgetary

mechanisms are devices by which public-service managers structure plans based on available resources. Where public services have robust citizen consultations and involvement in framing budgets, there is more legitimacy in suggesting that this is closer to creating and measuring Public Value. However, not all entities have these relationships with citizens or, even if they do, citizens may be muted and reluctant contributors to budgetary processes.

Osborne (2021) offers a more-nuanced interpretation of Public Value, acknowledging the significance of public-sector managers, but also pointing to the need to take account of the views of users of public services and of citizens. This focus offers a broader concept of what Public Value is or might be. However, in recognising the need to cast a wider net to catch more diverse actors, Osborne (2021) identifies several difficulties in the estimation of Public Value. For example, public-service managers are also likely to be users of public services and citizens may or may not be involved in the ‘consumption’ of all public services. These overlaps within distinct groups need a finesse to identify their significance for those who seek a fairer, more inclusive, and more participative society.

In this Special Issue, two papers work with the idea of Public Value and its possible quantification and measurement. The first addresses the issue of gender discrimination during budgeting practices, while the second proposes the study of a university seeking to determine its Public Value. Firstly, Oppi & Galizzi (2024) open the discussion on the less-investigated area of how university managers can enable Public Value creation through gender-responsive budgeting (a systemic approach to integrate a gender perspective in the overall budgeting process – see Steccolini, 2019) in universities. Based on Moore’s (1995) strategic triangle and Public-Value concepts, and via comparative case studies of three Italian universities, the paper examines how Public Value is constructed by those who develop strategies and accounting systems. It argues that gender-responsive budgeting can represent an appropriate calculative accounting practice to sustain gender equality and Public Value. The cases shed light on the potential of gender-responsive budgeting in threatening inequalities in existing logics and involving women in the accounting discourse (Haynes, 2008; Carmona & Ezzamel, 2016). The empirical evidence, however, also suggests that gender-equality objectives can often be weakly integrated in both the overall strategy of universities and their performance-measurement systems. The universities under analysis conceived gender-responsive budgeting primarily as an accountability tool directed towards internal, and (sometimes) external, stakeholders who were not involved in either Public Value creation or gender-accounting processes. The study, therefore, contributes to the discussion on the operationalisation of Public Value and confirms the difficulties in defining measurable outcomes to assess the contribution of organisational goals to the achievement of stakeholders’ needs.

Secondly, Salemans & Budding (2024) integrate Public Value ideas with Simons’ (1995) levers of control to explore the role of management accounting and control systems in the creation of Public Value within Dutch universities of applied sciences. Based on a case study, the paper suggests that belief and interactive controls (respectively, concise, value-laden, and inspirational control systems; and systems focusing on strategic items and data, as a driver for action) are actively used to implement new strategies formulated in terms of Public Value. The use of boundary and diagnostic controls (respectively, controls that prevent employees from engaging in deviant behaviour; and controls that monitor where the organisation is in relation to strategic targets) is, on the contrary, less visible, especially at a central-university level. However, boundary and diagnostic controls can play an important role in ensuring that certain conditions are met in the areas of teaching/education quality and finance. This study adds to the literature on Public Value accounting (Bracci et al., 2019; Steccolini, 2019), but with the caveat that providers of services should be aware of and embrace longstanding, and much valued, public administration practices. This is seen as especially important in the university context. The paper also provides new insights

into the role of stakeholders in creating Public Value, paying attention to both the phases of strategy formulation and evaluation (Broucker et al., 2018; Freeman et al., 2020).

4. FUTURE RESEARCH AGENDA

The papers included in the Special Issue highlight a number of old and newly-emerging themes within the university sector, from measuring quality in teaching and research to assessing Public Value and how this is generated by universities. As highlighted by the first set of papers, of particular importance to scholars, and to society as a whole, is the need for greater (and more nuanced) investigations into the apparently unstoppable embracing of business-like approaches in the sector. A number of academic researchers, both in this Special Issue and more widely, have, on the basis of critical reflection and gathered evidence, largely railed against this push (for example: Grossi et al., 2019; Parker, 2024; Al Mahameed et al., 2024). Such movement, although perhaps reflecting extreme points on a spectrum, is frequently seen as one away from a long-established view of universities as based on the creation and dissemination of knowledge in a collegial, reflective environment (one end of the spectrum), towards a more-instrumental notion of universities that prepare students for employment and facilitate research that can be monetised (the other end of the spectrum). This latter position privileges the concepts of efficiency and effectiveness, and is frequently facilitated in universities via the hegemony of centralised professional management, often fronted by individuals with limited academic experience (Shepherd, 2017). Such managerial rhetoric has also been found in official (government) documentation encouraging (or even requiring) the sector to move towards a more business-like footing (see, for example, the UK 2016 White (policy) paper outlining government intentions to reform the higher education landscape and reallocate funding in relation to generated outputs and social impacts; Department for Business, Innovation & Skills, 2016). Frequently, however, this demonstrates a limited contextual appreciation of the mission focus, embedded values and history of the sector (Moran, 2021).

More research into how universities (and the sector as a whole) are (or should be) steered, controlled and managed would obviously support debate and policy formulation. For example, the rationale and influence of calculative practices, such as performance-measurement systems relating to teaching, research and overall quality of a university, is an area where further research would be valuable. These practices, in particular, have progressively spawned a new ‘industry’ responsible for the production of a variety of league tables. Such league tables frequently possess subtle (and some not-so-subtle) differences that are difficult to appreciate by both those in, and those connected to, the system (managers, academics and even politicians), and, especially, students and their parents, who may be using such measures to make study decisions. The outputs of these practices are likely to be highly contestable (or even ‘absurd’), albeit they are frequently treated as significant and objective, especially by the central managers of many universities (Brankovic, 2021). As Bevan and Hood (2006) have suggested, when writing with respect to other public services, using targets and measures as strong indicators of quality requires the satisfaction of two heroic assumptions: robust synecdoche (where the things being measured satisfactorily represent the whole of what is the subject of measurement), and game-proof design (where the system is incapable of being manipulated by those seeking their personally-desired outcomes). In many extant university performance-measurement systems, developed in a range of countries, it is clear that neither of these heroic assumptions hold (Modell, 2003 and 2005; Henman, 2016; Hyndman & Liguori, 2023). Additional questions that arise in this area include:

1. Who decides what is measured and how do power and personal agendas play a role in this process?
2. To what extent do those designing such systems understand the academic process and how is this framed?

3. What are the consequences of doing ‘poorly’ for a university? Is quality actually measurable and which stakeholder groups’ perspectives are focused upon in such systems?

Another area of interest is the growth, in many jurisdictions, in the numbers of overseas students. For instance, in the UK, it is estimated that approximately 20 per cent of total income of UK universities now emanates from such students, with some universities dependent on overseas students for over 40 per cent of their income (see London Business School, the University of London and the University of Sunderland) (Garcia et al., 2023). Similar patterns are present in Australia, with, in 2019, it being reckoned that over 27 percent of total fee income came from overseas students (Ferguson & Spinks, 2021). Discussions of the impact of this increasing reliance have multiplied, both in government and in academic and wider public settings (Migration Advisory Committee, 2018; Adams, 2022; Guthrie et al., 2022; Clarke, 2023; House of Lords Industry and Regulators Committee, 2023). While many commentators highlight the economic benefits to host countries and host universities, a range of caveats are also raised, including the financial risks of being heavily reliant on overseas students, and the dangers of increasing numbers of international students (who pay higher tuition fees) squeezing out places for national students because of capacity constraints. Moreover, certain subject areas (for example, the business disciplines) have proved particularly attractive to overseas students. This has encouraged university management to see them as ‘cash cows’ and invest in these areas, where they can generate a ‘profit’, rather than others (such as the humanities) (Moules, 2018; Circuit, 2023). Whether this is appropriate or ethical in terms of the wider inclusive mission of universities, and whether it serves society well, is highly debatable. In this area, questions that could form the basis for further research include:

1. In what ways (if at all) is the focus on international-student recruitment impacting on national student experiences? To what extent do overseas market forces impact on the subject offerings of universities?
2. To what extent are universities resilient to fluctuations in overseas demand, and do universities engage in related contingency planning?
3. Does cross-subsidisation of disciplines (from those financially richer to those struggling) occur, and is this transparent and desirable?

With specific reference to Public Value, the other main theme emerging from the Special Issue, while the measurement problems associated with it may be capable of resolution, the conflicting interests of the declared beneficiaries may still confound what Public Value is and how it is captured. For example, if we consider the Public Value of universities during the Covid-19 pandemic, the tensions can be laid bare. From a management perspective, they had to contend with high levels of infection and they had a duty of care to both their staff and students. The fairly universal response by university managers was the adoption of digital platforms, such as Microsoft Teams and Zoom, to offer both lectures and tutorials to students (Djajadikerta et al., 2021). This approach protected staff and students from infection. It also provided continuity of teaching programmes. Therefore, from a university perspective, this should have created and guaranteed high Public Value. If we examine these circumstances from a staff perspective, however, there are serious adverse factors. In the first instance, research activities were severely curtailed. Moreover, staff may not have had the requisite experience, or training and kit, to undertake online tasks. In terms of student support, one-to-one on line exchanges with students were extremely time consuming. As a consequence, there was evidence of longer working hours and cases of members of staff unable to continue with their work because of exhaustion. It is likely that staff having these experiences would have reported a negative assessment in terms of Public Value. Similarly, for students, attending university is about making new friends, meeting old friends, taking part in

university societies or sports. During the pandemic, many student organisations petitioned their universities for a reduction or refund of their tuition fees, as their perception of the Public Value generated by their university was obviously negative. University central management are more likely to see themselves as overcoming serious challenges and offering high Public Value (Ng, 2021; Hoque & Ozdil, 2022). However, the illustration, using the impact of the Covid-19 pandemic, shows how the idea of a single number for Public Value estimates for universities (or any organisation) may be difficult to achieve. The illustration reveals three different potential measures (or views) of Public Value for three important stakeholders (managers, academics and students). Yet, for example, this illustration does not address the concerns or interests of the wider citizen group, which adds another layer to an already complex discussion of what contributes to Public Value and whose interests should be considered.

The studies included in this Special Issue show that there is still much to be done to make the subject of Public Value more rigorous. The term Public Value may have considerable appeal to the wide variety of people interested in the public sector and public services. However, while Public Value may have intuitive appeal, as discussed, it also presents challenges itself. In the first instance, its description lacks clarity and there is scope for multiple interpretations of what it means. Public Value may be a concept of great interest to policymakers, for example. However, would the views of policymakers concur with those of public-service managers? Also, Public Value may have a different meaning for different users of public services. Furthermore, the descriptor of 'value' implies that there is a system of measuring Public Value that is stable, robust, comparable for different entities, and capable of verification, being consistently derived across a range of similar services. If Public Value can fulfil these roles, it has the potential to become an influential policy instrument, and a system to monitor the performance of public services, facilitating the allocation of resources to different sections and subsections. Differently, its interest is more likely to be academic only. While Public Value may be seen as a riposte to the calculative practice of NPM, with its use of numbers to determine action points and policy initiatives, there is an open question over the feasibility of Public Value to generate such influential numbers. On the bases of these considerations, this Special Issue offers a range of research topics, which merit further study. These include:

1. In a world beset by the challenges of climate change, there is scope for a close examination of Public Value in terms of the green credentials of universities. Future research, in particular, could monitor whether and how environmental and social sustainability aspects come to the fore within universities. While such themes have gained prominence in broader accounting research, academics have sometimes disregarded their application in their own organisations, with limited impact on university strategies and practice (Dyball et al, 2015; Chatelain-Ponroy and Morin-Delerm, 2016; Gebreiter, 2022). The adoption of environmental and sustainable development goals, however, is becoming increasingly important also within higher-education institutions, with many, for instance, adhering to net-zero carbon emissions policies. This will obviously impact academic activities (in both research and teaching) that rely, for instance, on travelling. Future research could investigate universities as organisations subject to such pressures.
2. Within the literature, there is increasing advocacy for Public Value as a mission, which should be adopted by all public service organisations (Bracci et al., 2019; Steccolini, 2019; Osborne, 2021). While Public Value is presented as new and innovative, its case rests on one of the oldest tenets of public administration – producers' choice (where public-service managers know best what is good for citizens and users of their services.). A shift in emphasis is necessary to give citizens voice. Proposals to abandon financial-performance measures for non-financial measures deserve re-examination. This entire movement needs to invest in devising rigorous, robust measures that will foster meaningful comparability. Present practices fall short of these requisites.

3. Spanning across issues of both managerialism and Public Value, the digitalisation of public services has also recently gained momentum, with governments increasingly turning to artificial intelligence (AI) and algorithmic systems to increase efficiency and effectiveness of public-service delivery (Bracci, 2023; Jans et al., 2023). This will likely have significant effects on higher-education provision in both research and teaching. As far as this latter issue is concerned, specifically, recent research and digital advancements are showing the growing use of technology in class and distance learning, which was particularly accelerated by the Covid-19 pandemic (Djajadikerta et al, 2021; Hu et al, 2023; Sidorova et al, 2023). While positive evidence of the use of AI for teaching purposes has been highlighted, new technologies, such as ChatGPT, and their potential effects on teaching and staff, call for further research and engagement in the area.

Going forward, it will be interesting to see how some, or all, of these aspects will develop over time, and if issues concerning the role and mission of universities and their Public Value will become a permanent aspect of university life.

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