

Accounting as rhetorical devices during the COVID-19 pandemic: evidence from Australian universities

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Abstract

Purpose – This paper has two purposes. First, it aims to explore how Australian universities used calculative rhetoric and practices through accounting numbers to persuade employees and legitimize their financial recovery plans to alleviate the financial hardship caused by the COVID-19 pandemic. Second, it aims to analyze how the accounting-based solutions were legitimized through a well-blended pathos, logos and ethos rhetoric.

Design/methodology/approach – Building on a rhetorical theory of diffusion, we employed a qualitative research design within all 37 Australian public universities involving Internet-based documentary analysis.

Findings – This study finds that in an urgent crisis like the fiscal crisis caused by COVID-19, universities again found rescue in accounting tools, in particular budgets, as a rhetorical device to justify their operational and strategic choices such as job-cuts, programs closures and staff pay-cuts. However, in this crisis, the same old accounting-based solutions were even more quickly to be accepted by being delivered in management's colorful blending of pathos–logos–ethos rhetoric.

Research limitations/implications – While this study is constrained to Australian public universities' financial responses, its findings have implications for university decision-makers and higher education policymakers across the globe when it comes to university management using calculative devices in persuading employees to work their way through financial hardship caused by an extreme health crisis-like COVID-19 pandemic.

Originality/value – This study adds more evidence that the use of budgets as a calculative tool continues to play a key role in organizations in the construction, mobilization and preservation of certain strategic and operational choices during volatilities. Especially, the same way of creating calculative-based solutions can be communicated via the colorful blending of different rhetoric to make it acceptable.

Keywords COVID-19, Rhetoric, Accounting, Budgeting, Universities, Australia

Paper type Research paper

1. Introduction

The year 2020, 2021 and potentially 2022 will be remembered for long time to come. Started in late December 2019, the World Health Organization (WHO) office in China was informed of an unknown fatal pneumonia disease which was then identified as a new type of coronavirus (COVID-19). The



first outbreak of this disease was recorded by the Wuhan Municipal Health Commission of China on January 11, 2020 [1] and speculated to be associated with the Wuhan Huanan wet seafood market in Hubei province in China. One unique feature of this virus is that it is easily transmitted from person to person. It only took five months for the outbreak to spread to 213 countries and territories around the world. Further, a new variant called “Delta” emerged as a highly contagious SARS-CoV-2 virus strain, which was first identified in India in December 2020. It swept rapidly through that country and other parts of the world, which is now the predominant variant across the globe. On 26 November 2021, WHO designated another new variant of concern, named Omicron, which was first detected in South Africa. According to WHO, “Globally, as of 5:58 p.m. CET, 15 December 2021, there have been 270,791,973 confirmed cases of COVID-19, including 5,318,216 deaths, reported to WHO. As of 12 December 2021, a total of 8,200,642,671 vaccine doses have been administered [2].”

We have seen and continued to see the entire world finding ways to tackle the novel COVID-19 pandemic. Several countries have closed their international borders with local lockdown rules and restrictions in place to control the spread of the infection. While the lockdown has been effective in some countries, in many others, it saw the persistent infection of hundreds of thousands of people, the overfilling of hospitals with limited supplies and staff available for treatment, the closure of businesses, the introduction of higher levels and stages of restrictions to manage the infection rates and the surprising emergence of social consumptions with households raiding the supermarkets for supplies.

Like other businesses (Bourmistrov, 2020; Covaleski and Hoque, 2020; Grossi *et al.*, 2020; Leoni *et al.*, 2020), COVID-19 has had significant implications for universities worldwide (Andrew *et al.*, 2021; Carnegie *et al.*, 2021, 2022; Mai, 2020; Parker, 2020). Some universities across the globe that rely heavily on international students have been significantly impacted because of international border closures. According to a recent report of the International Association of Universities [3], “More than 1.5 billion students and youth across the planet are affected by school and university closures due to the COVID-19 outbreak.” While some universities reconfigured their activities (i.e. transitioned to online learning) to accommodate for the effects of the pandemic on their operations, as evidenced nationally and globally, some showed signs of unpreparedness for such an unexpected disaster.

Since the emergence of COVID-19, there have been scholarly calls [4] for the consideration and examination of how the COVID-19 pandemic affects the practice of accounting, management and finance in times of crisis. Several journals have published special issues on the impact of the pandemic on businesses and accounting’s role therein [5]. However, little attention has been focused on how the COVID-19 caused significant financial hardship to higher education providers and how they responded to it using accounting information (see Bastida *et al.*, 2021, for a recent review on this topic). The university sector is a topic of interest by researchers because of its contribution to human development, civil society and state economic development. It is timely now to explore how COVID-19 caused financial traumas for universities and their recovery plans.

Accounting has a rich history of supporting organizational decision-making processes by providing relevant information for addressing uncertainty (Burchell *et al.*, 1980; Chapman *et al.*, 2012) and economic crisis. Budgets have been used as a calculative tool in facilitating organizational decision-making processes in the accomplishment of their objectives (Covaleski *et al.*, 2013; Ezzamel *et al.*, 2012). We extend this literature by exploring and understanding how Australian universities use budgetary information as rhetorical devices in legitimizing their recovery plans to organizational individuals and communities.

The Australian higher education sector is an interesting site for research for the following reasons. The Australian higher education sector is the largest service-based export and supports 240,000 jobs, business opportunities and economic growth in Australia. According to the Australian Bureau of Statistics, in 2019, international education contributed \$37.6bn to the Australian economy, a \$5bn increase since 2018. After COVID-19 officially hit the Australian border and infection cases took on a rise, during March 2020, within a week, all Australian universities closed their campuses. They transitioned to online delivery modes to

maintain and protect the safety of their students and staff. Moreover, with the introduction of travel bans across countries, many international students were left stranded in their home countries, unable to travel to Australia to commence or continue their higher education studies. A media release published on the 20th of June 2020 ([Exhibit 1](#)) by Universities Australia highlights how significant was the impact on all areas of universities caused by the COVID-19 health crisis. There were 1.02 million domestic and overseas students in Australia's 37 public universities. Of those, 341,449 were international students – 33% (for an updated figure, refer to the websites of Australian Government [[6](#)] and Universities Australia) [[7](#)]. With extremely limited to no government financial support to these institutions, universities had to make the difficult call to find ways to sustain and maintain themselves during the COVID-19 crisis financially.

Exhibit 1.

Media Release: 3 June 2020

COVID-19 to cost Universities \$16 billion by 2023

Australia's universities could lose \$16 billion in revenue between now and 2023 according to new modelling by Universities Australia. Revenue losses for the remainder of 2020 are also likely to increase, now estimated at between \$3.1 billion and \$4.8 billion. Previously UA had estimated the shortfall at between \$3 billion and \$4.6 billion. Universities Australia Chief Executive Catriona Jackson said the new four-year modelling underlines the sustained effect of COVID-19 on university finances, not just in the current year but in the years to come

Source(s): <https://www.universitiesaustralia.edu.au/media-item/covid-19-to-cost-universities-16-billion-by-2023/> (accessed 11 November 2021)

The outbreak also had varying effects on the academic workplace's order, culture and well-being, including staff mental health and well-being. For this emerging context, we became interested in exploring and reflecting on how Australian universities work their way through the COVID-19 pandemic using accounting as calculative devices. While we acknowledge that the COVID-19 pandemic has a wide-ranging influence on the current and future of universities, as accounting researchers, our focus is on accounting's facilitating role in addressing the current budgetary crisis faced by Australian universities.

Our paper makes three specific contributions to higher education and accounting literature. First, it contributes to the global higher education research literature by reporting on how Australian universities were affected by the COVID-19 pandemic and their strategies in COVID-19 recovery. Second, it extends findings of the role of accounting in assisting organizations to respond to internal and external pressures by providing evidence on the ability of accounting information to function as an acceptable tool during an extreme global crisis such as the COVID-19 pandemic. Third, it provides empirical evidence on how (*and what kinds of*) rhetorical devices ([Green, 2004](#)) became a *reality* (relevant) when universities planned, communicated and marketed their strategic and operational decisions. The overall outcome of our findings enhance knowledge about how universities continue to justify their operational choices using "calculative" rhetoric during an extremely uncertain time, such as the COVID-19 pandemic.

The remainder of the paper is structured as follows. In order to position this paper, [Section 2](#) presents a literature review by looking back to past studies that have dealt with accounting's role in times of economic crises. [Section 3](#) develops the theoretical development of the paper. To do so, we discuss a rhetorical theory of diffusion, as developed by [Green \(2004\)](#), to analyze and understand how organizations may use a wide-ranging rhetoric in their

decision-making processes. [Section 4](#) discusses the research design employed and data sources. Then, we present our findings in [Section 5](#). [Section 6](#), concluding section, discusses the findings and concludes the paper by highlighting the implications of the findings for practice and further research development.

2. Background literature: Australian universities and COVID-19

We have seen it happen in the past and we have seen it happen again in the present time as to how public universities' only means to survive any crisis or shock to their financial system is via accounting controls and measures. This was the case across nearly all public universities in Australia faced with the eventuating challenge caused by the COVID-19 pandemic. While the pandemic and its effects on universities were to some extent unique (i.e. uncontrollable border closures resulting in a decline in international student enrolments or issues with domestic and international student retention and attraction due to transition to online course delivery), the manner in which universities accounted for their decisions and actions during this turbulent time resembled that of past studies that unveiled universities strategic and/or financial responses to, for example, internal or external pressures or changes to institutional and organizational environments (see, for example, [Mamat *et al.*, 2021](#); [Conrath-Hargreaves and Wüstemann, 2019](#); [Ozdil and Hoque, 2017, 2019](#); [Martin-Sardesai *et al.*, 2017](#); [von Alberti-Alhtaybat *et al.*, 2012](#); [Hutaibat *et al.*, 2011](#); [Moll and Hoque, 2011](#); [Philbin, 2011](#); [Arnaboldi and Azzone, 2010](#); [Agasisti *et al.*, 2008](#); [Modell, 2003](#); [Lawrence and Sharma, 2002](#); [Covaleski and Dirsmith, 1988a, b](#)). And each time, we witnessed the tensions that emerged as key university constituents with decision-making powers, namely, senior management, were rationalizing and enunciating financial justifications, which were often in conflict with the academic values, to inform their decisions and steer action.

The reality for public Australian universities for a prolonged period has been that they can no longer rely on the government for funding, and therefore they need to be independent in the manner they manage and generate their finances, especially in a context of never-ending governmental reforms and (de)regulations. And as espoused by [Parker \(2002\)](#), this had led to the commercialization of universities identities and strategies with a greater focus on financial matters. However, despite the surge in financial considerations, universities' ability to uphold a stable and sound financial position has been easier said than done. As exposed by [Shah and Sid Nair's \(2014\)](#) during their examination of Australian universities' financial sustainability, many universities were already grappling with financial deficits and/or have very weak fiscal management systems and strategies prior to the pandemic. The emergence of the COVID-19 pandemic unfortunately made matters worse for many universities that already had budgetary constraints as well as for universities that were proving to be financially solid. As mentioned by [Guthrie *et al.* \(2021\)](#), despite several Australian universities enjoying the benefits and reaping the rewards of the significant revenues coming from international student enrolments, unfortunately, we have seen how the surpluses from the good times were not capitalized or put into the reserves of universities to strengthen their financial resilience, hence why [Guthrie *et al.* \(2021\)](#) warn of 10 Australian universities being at high risk of financial default.

In response to the financial consequences of the pandemic, several Australian universities were collectively crying for help and support from the Australian federal and state governments budgetary stimuli, however, they, unfortunately, were excluded from the pot of financial and non-financial resources and support that were limited to other sectors and institutions, of which some surprisingly were still proving to be profitable despite the pandemic. Thereon, the Australian higher education sector was left to its own

devices to combat the detrimental effects of the pandemic and the financial slap that hit almost all universities. And so, what was the response by universities to the situation? Well, the inevitable happened and universities as always used their budgets and accounting systems to account for and calculate the financial damage of the pandemic and subsequently churn out financialised cost-cutting solutions (Carnegie *et al.*, 2022) to combat the problem. This was either in the form of cuts to staff salary, making staff redundant (voluntarily or involuntarily) and other solutions which posed various risks for the university's main constituents (its staff and students) as outlined by Carnegie *et al.* (2021).

These common reactions of Australian universities remind us of the importance of the calls made by Parker (2002, 2011, 2012, 2020) and Parker *et al.* (2021), which alerted on many occasions for universities to rethink and revamp their "broken business models" in pursuit of universities reuniting with their original identities that were not so financially and commercially driven and more focused on the "knowledge, educational and social resource" aspects. While this may never be the case given the limited financial support by governments and the restricted revenue streams, we can clearly see there are outstanding issues to be addressed regarding the financial wagons universities are driving on as they prove to be insufficient and/or unstable to battle unprecedented events, whether they are local institutional pressures or major global crises such as the pandemic. And so, the question addressed in this paper, which has not yet been addressed, is "what calculative measures and knowledge Australian university's key decision makers did, namely senior management, use to respond to the COVID-19 pandemics" effects, and how the different rhetoric was used to persuade and rationalize the use of these calculative measures in responding to the crisis".

3. A rhetorical theory of diffusion

Since our study relies on universities' use of rhetoric in legitimizing their actions, a rhetorical theory of diffusion developed by Green (2004) was deemed appropriate as a potential analytical framework for our study.

The concept "rhetoric" is commonly defined as the art of persuasive writing or speaking by using words or languages in a certain way (symbolically or metaphorically) to convey meaning or persuade targeted readers or audiences. Rhetorical devices used appeal to an audience's emotions, sense of logic or perception of authority [8]. The literature suggests that people use rhetoric to navigate an inherently ambiguous and contingent world (Green, 2004).

From the organizational decision-making perspective, budgets can serve a critical "rhetorical" role by providing information in reconstructing and managing organizational strategies and related actions (March, 1987). As evidenced in the accounting higher education literature, budgeting in public universities is a widely used mechanism in building trust in intra-organizational relationships through its persuasive rhetoric (Moll and Hoque, 2011; Ozdil and Hoque, 2017; Parker, 2013). In this context, we reflect on Green's three rhetorical justifications, which originated from the Greek Philosopher Aristotle's "modes for persuasion" – ethos, pathos and logos – that actors may use to advocate and implement a particular viewpoint (Green, 2004).

Ethos refers to "an appeal to ethics" which is used as a means of convincing an audience via the authority or credibility of the persuader, be it a notable or experienced figure in the field or even a popular celebrity (Green, 2004; Suchman, 1995). Examples of the ethos at a university setting can be evident in the Vice-Chancellor's message or speech by sounding "fair" and demonstrating his/her expertise or pedigree.

Pathos refers to “an appeal to emotion” that is used as a way of convincing an audience of an argument by creating an emotional response to an impassioned plea or a convincing story (Green, 2004). For a university, pathos can be seen in languages used by a vice-chancellor that draws out feelings such as disappointment in the government’s funding cut for universities during a crisis such as the COVID-19 pandemic resulting in job-cuts and pay-reduction and emotional sympathy for staff well-being and mental health. Thus, pathos rhetoric impinges on actors’ emotions which are more inclined to elicit decisive yet non-lasting social action.

Logos refers to an “appeal to logic” that is used as a way of persuading an audience with reason, using figures (Green, 2004). Logos rhetoric uses the logical [9] part of the mind to draw on methodological calculations of means and ends to attain efficiency and effectiveness. This rhetoric tends to draw justifications on technical explanations. For a university, the vice-chancellor may use the chief finance officer or an equivalent senior manager to persuade audiences (such as academics and general staff) with accounting facts and statistics. In the context of the COVID-19 pandemic, low or no enrolment of international students because of border shut-down was one of the major cases for financial crises resulting in job-cuts.

Green (2004) suggests that a rhetorical perspective emphasizes the linguistic origins of rationality and institutions. Further, in Green’s words, “To rationalize is to give discursive reasons for actions; to institutionalize is to accept and take these reasons for granted” (p. 654). Building upon this line of reasoning, we sought to address the following two questions:

- (1) What calculative measures and knowledge did Australian university’s key decision makers, namely, senior management, use to respond to the COVID-19 pandemics’ effects?
- (2) How were different rhetoric used to persuade and rationalize the use of these calculative measures in responding to the crisis?

4. Research design and method

4.1 Research design

We conducted a qualitative study in a manner that is aligned to our search for an understanding of events and actions in the context of the COVID-19 pandemic and to theoretically explain the phenomenon within organizations that are being studied (Patton, 2002; Silverman, 1985). It is argued that the qualitative research approach provides rich descriptions of the social world, particularly the meanings attached to actions in the language of its actors in each place and time (for recent qualitative research literature in accounting see Hoque *et al.*, 2017).

4.2 Data collection and analysis

We used the Internet as the principal data source. This data source is labelled as “Netnography” or ethnography on the Internet, in social sciences (Kozinets, 2002). In her review paper, Jeacle (2021) promotes netnography as a useful methodology for exploring public sector accounting and accountability issues. Netnography enables the researcher to collect a rich set of online data from various sources such as webpages, press releases, social media, magazines and newspapers (Jeacle, 2021).

The data were gathered over 20 months during March 2020 and November 2021. As shown in [Appendices - Tables A1 and A2](#), we collected publicly available data published on the Internet about the impact of COVID-19 on higher education in Australia. Our primary focus was collecting data from the websites of all 37 public universities, the National Tertiary Education Union and the Universities Australia [10]. [Appendix - Table A3](#) presents a list of Australian public universities by groupings. In addition, reports on the impact of COVID-19 on

higher education from the Australian Government Department of Education, Skills and Employment, Australian Bureau of Statistics, press and external agencies, namely, the International Association of Universities and WHO for contextual information. In total, a total of 211,669-word length documents from these sources were reviewed and used for data analysis. Thus, data collected from a wide-ranging of sources addressed issues of validity, reliability and generalization.

In this study, the level of analysis is the University as a whole. We used the rhetoric used by the top management team comprising the vice-chancellor (VC), Deputy VCs, the chief operating officer and the chief financial officer or equivalent position. Our data analysis involved two stages. During the first phase, we sought to explore the situation at hand from the perspective of universities. The focus was to understand and explain how and what universities did to implement their strategic and operational plans. In the second phase, we used the three rhetorical notions developed in [Section 3](#) to understand how accounting numbers were used as rhetorical devices by universities in justifying and making sense of their strategies, actions and processes. In doing so, all collected data were imported into NVivo [\[11\]](#) in Word and Excel files created from all data sources to better capture rhetoric used covering feelings, attitudes and beliefs.

We used three rhetorical categories: pathos (actors' emotions), logos (use of accounting numbers/budgetary figures) and ethos (actors' moral or ethical sense) for categorizing and analyzing our empirical data. Our analysis started by understanding: What actions and strategies did university top management devise and implement to address the effects of the pandemic and what rhetoric they used? In line with our theoretical perspective, to substantiate the findings direct quotes from public archives were used and paraphrased, where needed, in our own words to achieve clarity.

It should be noted that while we are researchers, we are academics working in one of the universities under research. Thus, it is important to clarify the perspective used in the findings and discussion. As we were not part of the top management team, our involvement in the formulation of responses was limited to attending public forums, town hall meetings, department and school level meetings and written feedback submission. The official communication of the universities to general academics and public reflects the university-level responses. Thus, the findings present the response of universities as per collected documents and the analysis of the rhetoric of language used in these documents using the [Green's \(2004\)](#) theory. In the concluding remark, however, we find it useful to offer some personal opinions on the way universities responded to the crisis, because we were part of the constituents who experienced the impacts.

5. Findings: financial crisis, calculative responses and rhetoric mixture

We present our findings in three parts. The first part details the financial crisis experienced by Australian universities amidst the COVID-19 pandemic. The second part presents the universities' responses to the financial crisis. More specifically, this part focuses on universities' use of calculative devices to address the effects of the COVID-19 on operational areas of universities. Then, in the third part, using Green's rhetoric lens, we analyze the rhetoric used by universities' top management to make the calculative responses acceptable.

5.1 *The financial crisis of Australian universities amidst COVID-19 pandemic*

[T]he COVID-19 pandemic is "the most significant challenge Australia's university sector has faced" [\[12\]](#), said the VC of the Australian National University (ANU) [\[13\]](#) Professor Schmidt.

Reinforced Professor Schmidt's comment, an extract from an article published in The Guardian showed how Australian universities are under significant financial pressure from international border closures:

"Australian universities made \$2.3bn profit in 2019 but \$10bn of revenue was overseas student fees. . . Releasing the new figures, the education minister, Dan Tehan, said Australian universities brought in operational revenue of \$36.5bn last year, which represented "an increase of \$2.8bn, or 8.2%, in 2018". That revenue was also more than the \$34.2bn in operational expenses universities incurred in 2019, meaning they were \$2.3bn in the black that year. . . Without the international student fees, however, they would have collectively posted a loss of \$7.7bn" (The Guardian, 24/11/2020 16:30 GMT)

Data collected from each university website confirm that irrespective of the size and grouping, all universities have been suffering from a significant reduction in international student enrolments since the emergence of COVID-19 in March 2020. Table 1 presents the actual student load for all students and staff by state, higher education institutions and citizenships (domestic and overseas) for 2019 (pre-COVID year). As can be seen from this table, most universities are heavily dependent on overseas students, ranging from 18% to 49.5%. Further, Table 1 shows that of the group of eight, Monash had the highest number of overseas students (almost 50%) followed by Sydney (46.4%), Melbourne (43.4%), ANU (42.2%), UNSW (39.7%), UQ (37.9%), Adelaide (32.2%), Tasmania (29.9%) and Western Australia (23.8%). Among others, Federation University had 55.4% overseas students. Therefore, universities with a higher percentage of overseas students had been affected highly for revenue losses from international students. According to Universities Australia, in 2020 Australian universities experienced an estimated loss of \$1.8bn in 2020 compared to 2019. More than \$3bn in light of the expected revenues for 2020 before the pandemic and is expected to see another \$2bn loss in 2021 [14]. This remarkable financial hit naturally saw the emergence of the not so favorable terms "budget gaps" and "revenue decline" across several Australian universities. According to an article published in The Guardian, "University employee costs make up more than half of the universities' spending" 24/11/2020, 16:30 GMT). Table 1 shows the number of staff employed by universities in 2019. The federal education minister reported that there was \$19.2bn in staff costs in 2019 of which \$9.1bn for non-academic staff. Universities have been shedding thousands of jobs since Covid-19 triggered border closures, and they are pressing governments to allow a staged return of international students (Daniel Hurst, The Guardian, 24/11/2020; 16:39 GMT).

With the closure of borders, universities' dependent on international student fees saw a significant dip in their revenue in 2020 and the years to come. This resulted in the financial distress of many universities that needed to deal with the reality of intensified budget gaps. As noted below, several universities were hit hard with notable financial losses due to a decline in revenues from domestic and international student enrolments. To name a few, Charles Sturt University is said to experience a loss of about \$80 million due to a decline in international students [15], while Australian National University stated they will earn \$150 million less in 2020 and will have to spend \$75 million more than planned to address the effects of the crisis, resulting in a \$225 million budget gap [16].

Similarly, Central Queensland University (CQU) identified a required savings of \$116 million. In comparison, Deakin University anticipated a decline in revenue between \$80 and \$110 million in 2020 and \$250 and \$300 million in 2021, Swinburne University \$76 million, Queensland University of Technology \$100 million, Southern Cross University \$40 million and La Trobe University (LTU) predicted a shortfall in 2021 between \$80 million and \$115 million. More seriously, the University of Sydney, University of New South Wales, and the University of Melbourne each expects \$470 million, \$600 million and \$500 million loss in revenue, respectively. Queensland University of Technology Vice-Chancellor Professor

State/Institution	Domestic students (%)	Overseas students (%)	Total EFTSL	Total FTE staff
<i>New South Wales</i>				
Charles Sturt University	17,097 (73)	6,171 (27)	23,268	2,405
Macquarie University	23,850 (72)	9,177 (28)	33,027	3,854
Southern Cross University	8,306 (68)	3,912 (32)	12,218	1,216
The University of New England	11,697	1,259 (9.7)	12,956	1,479
The University of Newcastle	20,969	4,537 (17.8)	25,506	3,333
The University of Sydney	30,039	24,009 (44.4)	54,048	9,463
University of New South Wales	28,854	19,037 (39.7)	47,891	7,833
University of Technology Sydney	24,062	11,964 (33.2)	36,027	4,408
University of Wollongong	14,672	11,259 (43.4)	25,931	2,851
Western Sydney University	30,254	6,510 (17.7)	36,764	3,510
<i>Victoria</i>				
Deakin University	31,060	12,404 (28.5)	43,465	5,340
Federation University Australia ^(a)	6,013	7,465 (55.4)	13,477	1,370
La Trobe University	21,305	7,723 (26.6)	29,028	3,187
Monash University	35,404	34,682 (49.5)	70,085	9,296
RMIT University	28,864	25,140 (46.6)	54,004	4,730
Swinburne University of Technology	18,570	8,394 (31.13)	26,964	2,874
The University of Melbourne	30,635	23,944 (43.4)	54,579	10,053
Victoria University	11,975	9,260 (43.6)	21,235	1,758
<i>Queensland</i>				
CQUniversity	10,615	6,273 (37.1)	16,887	2,005
Griffith University	29,946	6,703 (17.12)	36,649	4,884
James Cook University	9,580	5,516 (36.5)	15,097	2,031
Queensland University of Technology	31,022	7,656 (19.2)	38,678	5,048
The University of Queensland	27,117	16,581 (37.9)	43,698	8,362
University of Southern Queensland	11,792	1,863 (13.6)	13,655	1,726
University of the Sunshine Coast	9,330	2,527 (21.31)	11,857	1,384
<i>Western Australia</i>				
Curtin University	24,495	10,234 (29.5)	34,728	3,799
Edith Cowan University	14,945	4,812 (24.4)	19,756	1,930
Murdoch University	10,492	6,917 (39.7)	17,409	1,859
The University of Western Australia	14,288	4,453 (23.8)	18,741	3,706
<i>South Australia</i>				
Flinders University	13,873	3,550 (20.4)	17,422	2,545
The University of Adelaide	15,068	7,151 (32.2)	22,219	3,961
University of South Australia	19,207	5,198 (21.3)	24,406	3,260
<i>Tasmania</i>				
University of Tasmania	15,306	6,342 (29.3)	21,648	3,105
<i>Northern Territory</i>				
Charles Darwin University	5,309	1,396 (20.8)	6,706	646

Table 1. Actual student load (EFTSL) for all students by State, Higher Education Institution and Citizenship, full year 2019 and full-time staff (full year 2020)

(continued)

Table 1.

State/Institution	Domestic students (%)	Overseas students (%)	Total EFTSL	Total FTE staff
<i>Australian Capital Territory</i>				
The Australian National University	11,441	8,349 (42.2)	19,790	5,263
University of Canberra	8,897	2,507 (22)	11,404	1,166
<i>Multi-State^(b)</i>				
Australian Catholic University	21,537	3,566 (14.2)	25,103	2,346
TOTAL				

Note(s): ^(a)Previously University of Ballarat

^(b)The Australian Catholic University (ACU) has seven Australian campuses and maintains a campus in Rome

Source(s): Australian Government Department of Education, Skills and Employment

Margaret Sheil expressed her concerns with the impact of COVID-19 on the university in the longer run with the following rhetoric: “The COVID-19 situation means a significant loss of revenue in 2020–2023 was inevitable.” She further went on to say: “It is now also not clear that we cannot expect new international student enrolments in 2020, and this will impact on our enrolments in 2021 and future years.”

Unfortunately, universities were excluded from the Australian government’s Job Keeper financial initiative, and according to the NTEU, this exclusion contributed to the extended financial distress and human cost in universities [17]. While the Australian government generously included a \$1 billion research package in its federal budget to provide some degree of financial life-line to universities dealing with the reality of a collapsed international student market [18]. NTEU La Trobe Branch President, Alysia Rex said on July 14, 2021, “The federal government has shown complete disregard for the University sector during the COVID pandemic and this puts the university in a difficult position.” Much more financial assistance would be needed for the healing of the deep financial damage experienced by universities, and until that time comes, the inevitable reality of job losses will undoubtedly continue for years to come. According to Universities Australia Chief Executive Catriona Jackson, “No sector can absorb revenue declines this large without staff losses. At least 17,300 jobs have been lost on campuses in 2020.” (Media release Universities Australia 3 February 2021). She went on to say that “Continuing border closures mean universities face the double whammy of fewer returning students in 2020, and reduced numbers in 2021. The cumulative impact will not be felt just in 2020 and 2021, but for years to come.”

5.2 Calculative responses for the pandemic

As an initial responsive initiative, most universities’ senior executives and councils volunteered cuts to their pay to release the pressure on their university’s finances. For instance, Charles Sturt University senior executive team took on a 10% pay cut for six months [19], Central Queensland University executive staff took a 20% pay cut and applied pay freezes for senior management [20], Australian National University’s senior executive took a 10% pay cut for the second half of 2020 with the VC taking a 20% pay cut. Other cost savings were sought via reductions to discretionary spending, such as reducing conference travel and recruitments and deferring capital investments. La Trobe University’s senior executives took a voluntary 20% pay cut and asked staff also to take a temporary pay cut to limit the number of redundancies needed [21], Universities media releases reiterate the fact that these voluntary pay cuts and cuts to other discretionary spending were not going to be enough to close the budget gaps experienced by several universities’ consequence of COVID-19’s effects.

As additional measures, many universities sought and advocated for variations to their Enterprise Agreement 2017–2021 to defer staff salary increases and/or reduce staff salaries to help keep as many jobs as possible for staff. For instance, 61% of Australian National University staff voted in favor of the variation to the enterprise agreement and agreed to defer their annual 2% pay rise by one year to achieve a cost savings of \$13.5m over 12 months [22]. Other universities like La Trobe, Monash and Western Australia participated in the National Tertiary Education Union (NTEU) national jobs protection framework negotiated between the NTEU and a group of VC's whereby the framework provides staff salary cuts between 5% and 15% and in return make way for suspension and reduction to involuntary redundancies to help save up to 12,000 jobs across the sector [23]. La Trobe VC said, "We estimate if staff agree to this [job protection framework] measure, we will be able to save 225 jobs that we would otherwise have to make redundant [24]."

Seventeen universities objected to the framework and did not partake for assorted reasons (see websites of Universities Australia and NTEU for further details). For instance, according to *The Age* [25], the VC of Deakin University Professor Martin saw the framework as limiting the university in "its ability to decide what is in the best short-, medium-and longer-term interests of the university" and therefore preferred a "phased approach to staff reductions instead [26]." According to Yun [27], Deakin University's alternative approach of "combining debt and cost savings, will ensure that Deakin is in the best position to preserve as many jobs as possible in the medium term, rather than simply seeking to get to a notionally balanced budget over the next 12 months". According to *Campus Review Campus* [28], the VC of the University of Wollongong Professor Wellings shared similar sentiments toward the framework stating that while the framework offers short-term cost savings to "address the adverse financial impacts of the pandemic . . . does not offer the best pathway to confront the challenges we must deal with to prepare the university for a sustainable future."

While the above-mentioned cost-saving measures relieved some of the financial pressures of universities, as nicely articulated by Australian National University's VC, "it does not resolve all the issues we [universities] face. We still need to reduce our costs further." Therefore, the inevitable topics of job losses and voluntary/involuntary redundancies were unavoidable. Universities Australia Chief Executive Catriona Jackson mentioned that 17,300 jobs (including full-time and casual staff) were lost across Australian universities during 2020, and further cuts are expected in 2021. These significant losses contributed to 13% of the pre-covid university workforce in Australia [29]. Those that were notable included Central Queensland University which saw 180 staff take voluntary redundancies [30]. On a larger scale, the University of New South Wales decided to let go of 493 staff, followed by the University of Melbourne with 450 staff, Deakin University with 400 staff, La Trobe University with 300 staff and Monash with 270 staff [31]. On 14th July 2021, La Trobe announced a further 200 forced job losses.

Whilst cost savings was a priority for most universities, they took the opportunity to find ways of generating additional revenues at a low cost and revising their strategic directions for the future. The government's higher education relief package was a great stimulus in making universities introduce and increase the offering of short courses to help upskill and reskill members of the Australian society to obtain new qualifications. At a larger scale, universities are initiating and developing major transformation plans to redefine the scope of their operations, strategies and missions. For example, following an anticipated \$49.5 million budget deficit, Charles Sturt University (CSU) initiated a transformation program "Sustainable Futures" to reform the university and recover its academic and financial sustainability by identifying the courses that can be expanded or condensed based on student enrolments and demand for courses [32]. According to *Goulburnpost* [33], the acting VC Professor Germov mentioned the university identified 600 subjects for withdrawal from a total of 4,751 offerings resulting in a 13% reduction in offerings which will help CSU "deliver

better quality courses and grow the courses that appeal to the market . . . ensure excellence in the courses we [CSU] offer and remove the extra workload for our academics of courses that are not attracting students.”

Deakin University responded to the pandemic with a new strategic plan and a staged approach to minimizing costs [34]. Another long-term route taken by several universities involved the reduction of courses offered and the combining of faculties (refer to Universities Australia website for details). For example, the University of Tasmania reduced the number of courses offered by 75% “to reduce the tangle of complexity, improve financial sustainably, and students experience [35]”. Similarly, the University of Sydney has cut more than 20 government and international relations and expect to end another 8% of art and social science courses [36], while the University of Wollongong merged the Faculty of Law, Humanities and Arts into other areas [37]. Other strategic options included universities deferment or abandoning infrastructure investments or shutting down small research centers, such as the Eccles Institute of Neuroscience at Australian National University.

In general, our empirical data reveals almost similar sorts of calculative measures and strategies by universities such as pay cuts, contract cancellations, projects pause, job-cuts, opening more non-traditional courses, closing low enrolment courses and subjects, revising strategies for longer term have been employed across the sector. And they are similar to those employed in the past, as reported widely in the literature. We almost felt like they are the “same old story” of solving problems using accounting data. However, in this particular time, when the financial crisis came about together with the global health crisis, the use of calculative solutions faced more public scrutiny amidst the public concern for citizens’ well-being during the pandemic. Below we present an account of how different rhetoric were used by universities to gain acceptance for these measures.

5.3 Gaining acceptance for calculative responses using rhetoric

As mentioned earlier, a rhetoric theory of diffusion proposes that different rhetoric (pathos, logos and ethos) has a different impact on the audience and if being used appropriately, top management can effectively gain acceptance for their ideas and proposed policies. This theory enables us in gaining an understanding of how universities used different forms of rhetoric to construct legitimation for calculative solutions discussed in the previous section. As described earlier, most affected universities followed similar strategies and applied identical measures. They constructed a sector-wide discourse around the budgetary crisis and solutions such as job-cuts and courses shut-down, which somehow enforced the legitimacy for the accounting-based solutions for the budgetary crisis. Even though some budgetary-induced measures such as pay cuts or cancelling external consultations might be short-term solutions to the urgent cash-flow issues, other responses like subject closures, research center closures and job-cuts were claimed to serve long-term strategic changes, which were developed quickly in response to the financial crisis. Thus, to persuade staff of the appropriateness of the strategies and the means to achieve strategies, distinct types of rhetoric were used. We found that, in general, all universities sent out all three types of rhetoric: the emotional messages mixed with efficiency-focused logical justifications on an ethical ground of solidarity and sacrifice for the common good. It reminds one of wartime messages, where *love, blood and loss* are all needed for the freedom and future of a territory.

At the beginning of the pandemic, the communication was dominated by *pathos* rhetoric, which was powerful in drawing attention to the devastating situation that universities were facing (Green, 2004). In the first instance, fear and anxiety were triggered by most universities describing the COVID-19 situation as a “*hundred years crisis*” [VC – University of Tasmania] and “*greatest crisis in generations*” where “*every individual, community, state, country and organization is impacted*” [VC – University of Wollongong]. The message of “*greatest crisis*”

undoubtedly heightened the existing fear and anxiety brought about by the unknown disease.

Examining languages/statements from media releases and official communication by universities to staff published on the university websites, we observed that the level and nature of pathos rhetoric differed across universities. La Trobe University, for example, used a tremendous amount of compassion and emphatic words to communicate the care that the university regarded to staff and students. Early responses like moving to online teaching, introducing wellbeing support, student financial support and implementing hygiene measures matched well with their message of compassion. The senior executive group took a salary cut before any staff pay reduction, paying for casuals for the scheduled but not delivered classes also signaled that university management would take the action to protect the universities and staff.

Similarly, VC of the University of Wollongong sent a *compassionate* and *caring* message that “*the health and wellbeing of you [staff] and [our] students have been the constant focus of the university’s response [38]*” and claimed to “*protect [our] staff and students from as much of this crisis as possible [39]*.” The message injected some warmth and positive emotions to counter the fear caused by the previous message and existing situation. All these *pathos rhetorics* built a mixed sentiment of fear but trust in the promised *care and protection* by university management, as they looked for evidence in actions taken. The initial actions taken by the university management were important to enforce trust and encourage staff to keep the work spirit high and extra effort to maintain operation running as usual. Moving to online teaching was done as quickly as a week for several universities, which was praised as *extraordinary* and *remarkable* by VCs in their media releases. For example, Professor Paul Dwellings of the University of Wollongong (UOW) wrote: “*Your contributions and professionalism in responding to the crisis have been extraordinary.*” And he offered a “*heartfelt thank*” to all staff for what they have done and did not forget to remind them to “*continue to due to keep UOW going.*” On the other hand, Deakin University had fewer public announcements, except interviews with journalists. In those communications, not much emotion was shown rather, more of the naked truth of financial distress and redundancy plan was portrayed.

The pathos rhetoric created an emotional background in which the calculative responses to the crisis were delivered. According to King and Kugler (2000), it had the effect of eliciting imagination and pulling individuals’ perspectives toward the direction that is consistent with the emotion. In the face of the budget deficit, several universities started to look at more calculative responses to deal with the fiscal impact of COVID-19. As discussed in the previous section, more impactful responses were permanent job cuts, subjects, courses and research centers closures, department, school and university-wide restructure. We found that universities that published their conversations about redundancies and salary cuts employed *logos* rhetoric, which focuses on the economic logic of efficiencies to justify the proposed measures.

Pure accounting logic is simple: “Total revenue *minus* Total expense *equals* Profit, or Gain, or Surplus,” whatever the name it takes. So, following that, when revenue declines, cost savings must be made to avoid loss or deficits, which threaten the existence of the organization. Thinking in pure accounting means thinking in dollars: revenue and expenses. Whatever that makes up the expenses can be cut if it is considered not cost-effective. For example, low enrolment subjects need to be closed, research centers that draw less industry funding need to be closed, courses should be market attractive, less enrolment means less cost-effective, courses closures reduce workload, which then lead to job redundancy. Charles Sturt University VC Professor Andrew Vann confirmed that “savings could not be made without cutting jobs . . .”. Another example, VC of Sydney University provided an objective explanation for a vast, expected budget deficit: “*potential impact of a continued health crisis on*

enrolments in Semester 2 of both domestic and international student,” and “*additional expenses [of \$55 million] as a result of COVID-19 [40].*” Logically, solutions will be cost cuts to their most significant expenses, such as capital expenditures and staff-related expenses. And professor Dwellings from UoW said, “Staff expenses comprise 55% of the University’s total operating expenses, which is why the University must consider staff expenses in its efforts to reduce costs and return to a sustainable fiscal position” (VC – University of Wollongong). The nature of accounting rhetoric is void of emotion being involved in decision making. Putting the life and death of university into surplus/deficit, revenue and expenses provided a straightforward communication, a safe and convenient way to relieve university management from an ethical or emotional consideration.

However, in this context, where the university management tried to build trust and compassion with their staff, in our view, pure accounting rhetoric seems to be feeling cold as the figures do not differentiate between human and non-human (capital expenditure would appear the same as salaries and wages expenses) (Green, 2004; March, 1987). Being cold can be negative and less likely to be accepted. So, the solution is to blend logos-accounting rhetoric with pathos and ethos rhetoric.

The pathos rhetoric influenced the way logos rhetoric was received. The fear elicited from the initial pathos rhetoric brought about a sense of urgency for immediate actions. It urged individuals toward taking a commonly accepted (thus, sounds reasonable) logic of gain and loss. *If-then* situations are used to show the consequence of the suggested cost-saving measures were not taken. For example, Professor John Dewar, La Trobe University VC, said [41]: “If we closed the gap entirely through staff savings, this would be the financial equivalent of about 200–400 jobs,” [. . .] “This is about six to 12% of our workforce.” “If we do not close the budget gap through this suite of cost-saving measures, we will have no alternative but to consider further job losses.” The same logic was used by VC of Monash University, but less “scary,” the pathos was a bit brighter as it focused on the “good outcomes” of saving jobs and helping the university to recover from the financial hit: “By choosing to support the variation, you have enabled us to begin the path to recovery and, most importantly, save 190 jobs.”

In this situation, a quick calculation was done under influence of the fearful vision of massive job loss if the actions were not taken immediately. No other solutions could be thought of once the accounting numbers successfully hook in. The proposed solutions were quickly accepted for the fear that if a pay cut and voluntary redundancies were not made, there would have been more job losses. On the other hand, the rhetoric of trust can make individuals believe that the measures were the best available and for the purpose of the common good. Thus, before and after the cost-saving announcement, many VCs assured that “*job cuts are the last resort,*” . . . “*I want to assure you that we will be doing everything we can to find the additional revenue or cost savings to mitigate job losses across all of our campuses [42].*” The blending of logos rhetoric and warm pathos seemed to be effective in gaining approval in a more peaceful way (Green, 2004).

Logos rhetoric is more convincing when being pulled by ethos rhetoric which emphasizes ethical and moral codes. In that way, the accounting-based solution becomes a means to achieve moral or ethical outcomes. In fact, the idea of “cutting jobs to save jobs is a form of ethos-oriented logos rhetoric. And La Trobe University and Monash University have employed this blending rhetoric effectively. Ethos rhetoric was also used to transform an accounting-based solutions job cut and pay cut a manifestation of community solidarity. In the case of the University of Wollongong, the VC called everyone to share the loss to sustain the university. He then raised the flag of *solidarity* after staff voted to agree with a pay cut and other saving measures and said, “*people have so strongly supported sharing the burden of the impact to save jobs through wage restraint. . . is a mark of the strength of our community.*” Similarly, the ethos rhetoric is covered with calling for “*collective strength*”, sacrifice for the

“core purpose”, and “strategic plan” of providing “transformative education and research relevant to communities” [VC – Queensland University of Technology]. And promises like “[the university] will emerge as a stronger, more resilient university” was used to provide more assurance as to “why [we] need to take these difficult steps today” (VC–Central Queensland University).

Where there existed facts and myths about the situation, and the university staff may not fully understand the financial figures, we found that logos rhetoric that was fact-based can also be effective, especially when accompanied by a calm attitude and transparency from the leaders. It is shown in the case of Australian National University, where the VC explained in a transparent and straightforward message about the fact and myth about “[Our] reserves and how [we] can use them and How [our] savings target was reached,” followed by a clear break down of all financial figures, their uses, expected financial deficits and suggested saving measures. He then encouraged staff to make their own judgement of “whether the pain caused by deferring our pay increase is worth the gain of being able to keep more staff employed at the University [43]” and vote accordingly. This request requires both *logical and ethical* judgement from staff – will you give up some of your benefits to save others. In this message, there are no emotional words; only a simple “thanks” is given at the end of the message, leaving the audience with a clear understanding of the situation and an ethical self-inquiry of “what” should be done. In this case, the VC employed ethos rhetoric but not to confirm but to call for personal judgment: giving up some personal benefits for the bigger benefits of others and collective. This put staff in the situation of self-persuasion using their own ethics rather than pulling them toward a certain valued outcome. The experience of universities discussed here implies that in a very emotional situation, adding a more emotional message and pressure may induce a quicker response, due to the provocative nature of pathos rhetoric, but employing common ethical logics which match calculative logic proved to be a calmer approach. The latter was the Australian National University VC’s approach, which was to present the data clearly and transparently, and let employees decide the correct way to go without directing them into a particular route using emotional (fear, anxiety) induced messages.

In contrast, Deakin University did not follow an approach of using pathos–logos–ethos rhetoric backed by practical actions. Deakin’s senior executives refused to have pay cuts and instead preferred the rhetorical path dominated by accounting logic of how much revenue was lost and how many jobs need to go, as it says that redundancies due to coronavirus “impossible to avoid.” In contrast to some other universities, there was no transparency in the financial data, number of job losses and managing vacancies, according to Fair Work Commission’s Commissioner Bissett [44]. According to NTEU, Deakin management planned the job cuts without consultation with staff. According to Dr Kerrie Saville, NTEU Deakin president: “Staff at Deakin University are navigating a difficult and stressful time. This was made worse by the University’s attempt to impose its will without properly consulting staff.” Deakin University’s management approach of using strong logos rhetoric to apply senior executive’s exertion on the university received a strong fightback from staff, students and NTEU. They perceived the university management’s action as unethical and not in good faith. And even though it has been said earlier that the university management was trying to save as many jobs as possible, this was understood as not the real motivation. As we can see, the lesson is that while all universities used a similar solution of job-cuts, they experienced various levels of resistance, acceptance and agreement from staff. Where the pathos–logos–ethos rhetoric was used appropriately to stabilize emotion, bringing in common rationales based on a strong ethical code, and in combination with consistent, practical actions, management can quickly gain mutual agreement for the solutions and achieve collective energy. In contrast, where management tries to impose power and implement plans without emotional and ethical ground, they defy acceptance easily and face powerful fightback and resistance from internal and external organizational stakeholders.

6. Reflection and conclusions

We report, analyze and reflect on how Australian universities calculatively responded to the COVID-19 pandemic and how they managed to gain acceptance of their solutions using different rhetoric.

Our empirical evidence across all public Australian universities demonstrates that by using a well-blended pathos, logos and ethos “rhetoric,” their decisions to close the budget gap via old tricks of pay cuts and redundancies were legitimized and accepted (Green, 2004; Suchman, 1995). These solutions might not really be “new” because they came from the same (accounting) logics. However, by wrapping them in a colorful blending of pathos, logos and ethos rhetoric, there was a belief that these solutions are the best available and will work. Yet, solutions coming from the same logic might carry the same weaknesses. Especially, on this COVID-19 occasion, the time for universities to develop strategic responses was too short for any long-vision thinking to take place. The Greek philosopher Plato used to criticize the use of rhetoric often creating symbols of reality without the substance of reality. The use of fear rhetoric draws attention to a negative future, and it has been proved that in the state of fear, people are unlikely to think creatively and tend to accept a routinized course of actions (Eagleman, 2015). Especially, when all attention was directed to the fearful future of the organization that needs urgent actions to avoid massive job loss, and when most universities’ staff did not have an adequate understanding of the financial data, or had access to detail financial data, despite some resistance from staff and unions, there came the situation where employees were rushed into accepting the solutions without the chance to think or discuss of any other alternatives.

On a reflexive note, we, as part of an academic community, accepted the proposed strategies and operational actions, not because we agree that it is right, also not because we were convinced about the prospect future of “smaller but stronger,” but simply because there is not enough information (at our level) to think about alternative solutions in such a short time. From that, we cannot help but ask the question about the limit of transparency and collective decision making in (public) organizations. How much we, individual employees, should know about the financial situation of an organization, and is it fair for few elite people to have restricted access to information that can be used to make decisions that affect the whole organization. Is it enough to use mere words of pathos and ethos as an emotional sword for the logic of actions? For the wish of collective energy stated in many VCs’ messages to come genuine, collective emotions and morals are needed and must be manifested beyond pathos, ethos and logos rhetoric.

Beyond the loss and gain of individuals, this global crisis also reminds us about the Declaration (Resolution 1) made at the 27th International Conference of the Red Cross and Red Crescent, Geneva, October 31 to November 6, 1999, about the *power* of humanity as: “*the strength of individual commitment and the force of collective action. Both must be mobilized to relieve suffering, ensure respect for human dignity and ultimately create a more human society.*” This declaration was made at a time when some countries were in conflicts/wars, had destructive natural disasters, new and old diseases caused widespread suffering and health services and social and economic systems struggled to cope with increasing demands. In this 21st century, we are witnessing even worse human tragedy amid the COVID-19 pandemic. But are we using our past lessons well enough in thinking strategically to mitigate such an unprecedented hostile environment for a sustainable society?

It is time for reflection and action by all universities across the globe, individually and collectively, on how to truly act more morally, ethically and vigilantly, with a long-lasting vision, to adapt to an extreme crisis such as COVID-19 to save and protect everyone around us and across the globe, without repeating the *same old budgetary strategies* – “*job cuts*” and “*cost cuts*”, skillfully wrapped in colorful rhetoric, as a short-term and the only means to close any apparent budget gap. We still observe leaders use accounting figures in the same way as employed in the pre-COVID situation rather than trying a new way that could transform an

organization's ability to deal with the unknown and highly uncertain future ahead. It might be our concern: *will we ever get out of this traditional "accounting way" of dealing with the crisis?* And *will this "accounting way" of dealing with the crisis help organizations become resilient should another crisis happen?*

We acknowledge that in our study there are legitimacy implications of senior management responses to the COVID-19 pandemic. However, because of our deliberate choice of the netnography research method, our paper is under-developed in its treatment of legitimacy which would require us to outline the key stakeholders and how they provide legitimacy to these organizations. A future study may wish to explore this idea with further evidence from interviews with key stakeholders and staff.

We also acknowledge that official media releases of universities may have been submitted for a series of checks and approvals before being released. So, their ability to represent a "truthful" representation of the response to Covid-19 rather than other hidden agendas (political, managerial, commercial, etc.) remains doubtful. We call for further research using similar or other research designs such as in-depth interviews with multiple stakeholders in different countries across the globe to shed additional light on the use of this *same old story of a budget shortfall, downsizing, job cuts, etc.* by organizations during volatile and unprecedented times, such as the global COVID-19 crisis.

We would like to end this paper by reflecting on a critical issue of the Australian universities' approach to the pandemic, which is their short-term (myopic) perspective even when they are talking in terms of "strategies." This, in turn, can have devastating effects not only on the positive solution of the pandemic event in itself but especially on their actual future as research and educational institutions.

Notes

1. <https://www.sciencemag.org/news/2020/01/wuhan-seafood-market-may-not-be-source-novel-virus-spreading-globally>
2. <https://covid19.who.int/>, accessed 16 December 2021.
3. "The impact of COVID-19 on higher education around the world," IAU Global Survey Report, International Association of Universities, May 2020, Paris, France. <https://www.iau-aiu.net/COVID-19-Higher-Education-challenges-and-responses>
4. See the websites of Accounting, Auditing and Accountability Journal, Accounting and Finance, Accounting Forum, Critical Perspectives on Accounting, and Journal of Accounting and Organizational Change.
5. For example, see Accounting, Auditing and Accountability Journal (Vol. 34, No. 6, 2021), Accounting Forum (Vol. 44, Issue 3, 2020), Journal of Accounting and Organizational Change (Volume 16, Issue 4, 2020), and Journal of Public Budgeting, Accounting and Financial Management (Vol. 32, No. 5, 2020; Vol. 33, No. 4, 2021; EarlyCite 2021).
6. <https://www.dese.gov.au/higher-education-statistics>
7. Media Release by Universities Australia: <https://www.universitiesaustralia.edu.au/media-item/changes-to-international-student-visas-important-for-recovery/> (accessed 11 November 2021).
8. <https://examples.yourdictionary.com/examples-of-rhetorical-devices.html> (accessed 10 November 2021).
9. In this study, the concept "logic" is used from a rhetoric perspective to mean an individual's "reasons" or rationales for using a specific tool or process, not to draw on any "institutional" logic from the neo-institutional sociology (NIS) perspective.
10. Universities Australia is the peak body for the sector to advocate the vast social, economic and cultural value of higher education and research to Australia and the world. On behalf of all 39-member universities, the body provides expert policy advice, analysis and statistical evidence

and media commentary on higher education. It also makes submissions, develops policy across the sector, represents Australia's universities on government and industry-appointed bodies and partners with university sectors in other countries to enable bilateral and global collaborations (for further details, visit <https://www.universitiesaustralia.edu.au>). The website of the peak body has a dedicated page "COVID-19: Information for Higher Education" for its members.

11. <https://www.qsrinternational.com/nvivo-qualitative-data-analysis-software/home>
12. <https://www.anu.edu.au/news/all-news/continuing-to-manage-covid-19>
13. Since the publicly available data were used, the actual names of the university are used.
14. <https://www.universitiesaustralia.edu.au/media-item/17000-uni-jobs-lost-to-covid-19/>
15. <https://www.abc.net.au/news/2020-05-05/charles-sturt-university-job-cuts-flagged-due-to-covid-19/12214920>
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33. <https://www.goulburnpost.com.au/story/6796083/csu-to-axe-600-subjects-as-it-struggles-with-projected-495m-deficit/>
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41. Bendigo Advertiser, 27 May 2020.
42. Bendigo Advertiser, 27 May 2020.
43. <https://www.anu.edu.au/covid-19-advice/campus-community/financial-health/06-17-message-from-vc>
44. <https://www.nteu.org.au/article/Deakin-University-forced-to-consult-over-job-cuts-22223>

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Document number	Title	Source	Access / Retrieved date
1	Promoting Higher Education Values – A guide for discussion	Scholars at risk Network: https://www.scholarsatrisk.org/wp-content/uploads/2018/08/SAR_Promoting-Higher-Education-Values-Guide.pdf	23/02/2021
2	The COVID-19 crisis response: supporting tertiary education for continuity, adaptation, and innovation	World Bank Group Education: https://www.worldbank.org/en/topic/education	23/02/2021
3	Media releases by universities	Websites of universities	January 2020–November 2021
4	Modelling Individual Australian Universities resilience in Managing Overseas Student revenue Losses from the COVID-19 pandemic by Ian Marshman and Frank Larkins Honorary Fellows, Centre for the Study of Higher Education The University of Melbourne	https://melbourne-cshe.unimelb.edu.au/lh-martin-institute/insights/modelling-individual-australian-universities-resilience-in-managing-overseas-student-revenue-losses-from-the-covid-19-pandemic	31/05/2020
5	The impact of COVID-19 on higher education around the world: IAU Global Survey report by International Association of Universities	International Universities Bureau: https://www.iau-aiu.net/IAU-Global-Survey-on-the-Impact-of-COVID-19-on-Higher-Education-around-the	15/06/2020
6	Testing times as Queensland's regional universities count the cost of COVID-19 by Brendan Mounter	ABC Far North: https://www.abc.net.au/radio/farnorth/	22/05/2020
7	Universities start to make staff redundant by Robert Bolton	Australian Financial Review, April 22 2020	22/05/2020
8	COVID-19: how are universities responding? By Brett Henebery	The Educator	06/05/2020
9	Australian Universities were sick before the pandemic by Ben Kunkler	https://jacobinmag.com/2020/04/australian-universities-coronavirus-austerity-funding-privatization	22/05/2020
10	Australian university union agrees to unprecedented pay and job cuts by Mike Head	World Socialist websites: https://www.wsws.org/en/articles/2020/05/13/nteu-m13.html	13/05/2020
11	Australian university union continues sell-out talks despite members' anger	World Socialist websites: https://www.wsws.org/en/articles/2020/04/27/unis-a27.html	27/04/2020
12	Outrage among Australian university workers over secret NTEU pay cut talks by Chris Gordon and Mike Head	World Socialist websites: https://www.wsws.org/en/articles/2020/04/20/nteu-a20.html	20/04/2020

(continued)

Table A1.
Internet-based
documents collected
(March 2020–
November 2021)

Document number	Title	Source	Access / Retrieved date
13	The University of Sydney to review casual staff budget	https://www.smh.com.au/national/nsw/university-of-sydney-to-review-casual-staff-budgets-as-part-of-tighter-austerity-measures-20200428-p54nze.html	22/05/2020
14	Covid-19 could be a curse for graduates but a boon for universities	https://www.timeshighereducation.com/opinion/covid-19-could-be-curse-graduates-boon-universities	01/05/2020
15	National job protection framework	National Tertiary Education Union: www.nateu.org.au/covid-19/framework	07/08/2020
16	NTEU Flinders University Branch: Letter to the vice-chancellor	National Tertiary Education Union: www.nateu.org.au/flinders	07/08/2020
17	NTEU Media release: Government Higher Education package is Smoke and Mirrors by Michael Evans (NTEU National Office)	National Tertiary Education Union: www.nateu.org.au	12/04/2020
18	NTEU's letter to VCs Australian universities: "Novel coronavirus and adverse impacts on our sector" by Alison Barnes–NTEU President	NTEU National Office	10/02/2020
19	Media release: NTEU National Councillors strongly endorse jobs framework on May 20, 2020, by Michael Evans (NTEU National Office)	NTEU National Office	26/05/2020
20	Media release: Academic freedom prevails at Murdoch University Posted June 12, 2020, by Michael Evans (NTEU National Office)	NTEU National Office	02/07/2020
21	Melbourne Uni must pause mass job cuts posted August 5, 2020, by Sarah Roberts (NTEU National Office)	NTEU National Office	07/08/2020
22	COVID-19 job crisis: Fighting to save jobs Branch-by-Branch	SENTRY published by NTEU, June 2020, Vol. 1, No. 2: NTEU.org.au/SENTRY	02/07/2020
23	Universities suffer a huge drop in revenue from COVID-19 by Simon Bourke	The Canberra Times May 5, 2020	22/05/2020
24	Victorian government support to Victorian universities	Media release La Trobe University 20/05/2020: www.latrobe.edu.au/news	22/05/2020
25	Australian universities made \$2.3bn profit in 2019 but \$10bn of revenue was overseas student fees	Article by Daniel Hurst in The Guardian	24/11/2020
26	COVID-19: Higher Education challenges and responses	International Association of Universities https://www.iau-aiu.net/COVID-19-Higher-Education-challenges-and-responses	20/11/2021

Table A1.

(continued)

Table A1.

Document number	Title	Source	Access / Retrieved date
27	First Global Survey report on the impact of COVID-19 on higher education around the world	International Association of Universities https://www.iau-aiu.net/COVID-19-Higher- Education-challenges-and-responses	20/11/2021
28	First Global Survey report on the impact of COVID-19 on higher education around the world	International Association of Universities https://www.iau-aiu.net/COVID-19-Higher- Education-challenges-and-responses	20/11/2021
29	Regional and national perspectives on the impact of COVID-19 on higher education	International Association of Universities https://www.iau-aiu.net/COVID-19-Higher- Education-challenges-and-responses	20/11/2021

Appendix 2

- Changes to international student visas important for recovery
- Uni reform package boosts participation but further study of detail needed
- National framework for cautious resumption of face-to-face teaching
- Pilot study for the return of international students welcomed by UA
- COVID-19 to cost universities \$16 billion by 2023
- UA welcomes Victorian Government support package for unis
- UA welcomes New South Wales support for international students
- Careful steps to reactivate campuses
- Investment in university research an investment in COVID-19 recovery
- Australia-wide support for international students vital
- UA welcomes Victorian support for international students
- UA welcomes Tasmanian, Queensland and Western Australian support packages
- UA welcomes South Australian support package for international students
- Canberra jobs plan throws lifeline to international students
- The crucial role of universities in a coronavirus recovery
- Uni viability crucial to national recovery
- Statement on support for international students
- Government flexibility welcome
- Universities Australia welcomes inclusion of students in coronavirus stimulus package
- Unis continue implementing measures to slow spread of COVID-19
- Universities Australia reaction to advisory on gatherings of 500 or more
- Universities Australia statement regarding COVID-19 positive test

Source(s): Universities Australia website: <https://www.universitiesaustralia.edu.au/policy-submissions/covid19/>

Table A2.
COVID-19 related
media releases by
Universities Australia

1	Australian Technology Network	Curtin University Deakin University RMIT University University of South Australia University of Technology Sydney
2	Group of Eight	University of Adelaide Australian National University University of Melbourne Monash University University of New South Wales University of Queensland University of Sydney University of Western Australia
3	Innovative Research Universities	Flinders University Griffith University James Cook University La Trobe University Murdoch University Charles Darwin University Western Sydney University
4	NUW Alliance	University of Newcastle University of New South Wales University of Wollongong
5	Regional Universities Network	Central Queensland University Charles Sturt University Federation University Australia Southern Cross University University of New England University of Southern Queensland University of the Sunshine Coast
6	Sandstone Universities	University of Adelaide University of Melbourne University of Queensland University of Sydney University of Tasmania
7	Red Brick Universities	University of Western Australia University of New South Wales Monash University
8	Verdant Universities	Australian National University Flinders University Griffith University La Trobe University Macquarie University Murdoch University Australian Catholic University
	Not available*	

Note(s): Australian Technology Network – technology-focused universities that mostly originated as institutes of technology; Group of Eight – top-ranked Australian research-focused universities. Innovative Research Universities Australia; Regional Universities Network – a group of regional universities; Open Universities Australia – a group of universities that offer distance education courses as part of a common platform; Sandstone Universities – an unofficial group of Australia’s oldest universities; Verdant universities – an informal group of Australian universities founded in the 1960 and 1970s; NUW Alliance – the University of Newcastle, the University of New South Wales, the University of Wollongong/The NUW Alliance was established to explore, develop and deliver collaborative opportunities where the benefits are greater than the sum of each University working separately

*Australian Catholic University (ACU) was opened on January 1, 1991, following the amalgamation of four Catholic tertiary institutions in eastern Australia: Catholic College of Education Sydney in New South Wales, Institute of Catholic Education in Victoria, McAuley College of Queensland and Signadou College of Education in the Australian Capital Territory. The University is a member of the publicly funded national system of Australian universities [<https://www.acu.edu.au/about-acu/reputation-and-ranking/history>]

Source(s): https://en.wikipedia.org/wiki/Template:Australian_university_groups

Table A3.
University groupings
in Australia