

Institution: University of the West of Scotland

Unit of Assessment: 19

a. Context

All staff submitted under UoA19 are based within the Business School at UWS. The School embraces multi-disciplinary research which covers issues in areas of accounting, finance, enterprise and innovation, management, leadership, and organisational development. The School research ethos, set out in our research plan 2008-15, emphasises the importance of applied research, a focus that also reflects the University's mission statement. The School therefore supports and encourages multi-disciplinary approaches to its research programme. In particular, we see our impacts as:

- creating economic, commercial, and organisational benefits (e.g., our work with knowledge exchange partnerships);
- our work with practitioners and professionals (e.g., our work with professional accounting bodies);
- and our impacts on public policy (e.g., our two impact case studies considering regional economic development agencies (REDAs) and the Scottish Service Tax (SST)).

At the time of the last RAE the School's research agenda focused on two main areas: accounting and finance, and business and management. Developments and growth since 2008 within the School and across the University led to the replacement of this dual structure in 2012 by two Research and Knowledge Exchange institutes (R&KEIs): the **Institute of Accounting and Financial Markets**, and the **Institute of Enterprise and Innovation**. The School also established in 2012 a new research group in **Leadership, Organisational Performance and People Management** (LOP & PM). These institutes set and strategically drive the research agenda in these broad areas. They have strengthened the research portfolio by building a critical mass of expertise and facilitating collaboration across research groups through the prioritisation of research bids. With dedicated administrative staff and leadership, the institutes also provide a more focused structure for research support.

Developments include significant growth in the accounting, finance, and enterprise subject areas that have led to the creation of new posts, alongside changes made to the UWS post-RAE 2008 Research Strategy. This is alongside knowledge exchange partnerships that have actively involved staff hitherto not knowledge exchange active in partnership with external commercial parties and provides a more focused structure for research support. All research active staff in UoA19 and the Business School's PhD students are aligned to at least one Research and Knowledge Exchange Institute or research group; these groups provide support and resources for the development of applied research. Collaboration within and between group members is encouraged through the prioritisation of research bids and other forms of research support.

Since 2008, UoA19 researchers have developed their portfolio of research-informed collaborations with guidance and support from the two institutes. They have worked to transfer knowledge, provide advice and support process and policy changes within businesses, business associations, public bodies and charities outside of higher education. Beneficiaries of our research include organisations such as the British Council, the Institute of Chartered Accountants of England and Wales (ICAEW), the Institute of Chartered Accountants of Scotland (ICAS), the Azerbaijan Ministry of Finance, the Technology Strategy Board, Siberian Transport University, Lanarkshire Enterprise, and Scottish Enterprise.

The impact we have among these partner organisations, and the downstream effects of our work on *their* end-users, derive from research across many disciplines and insights into a broad spectrum of business sectors, practices and structures (exemplified by the wide-ranging research on economic development led by Professor Danson).

As a unit, we aspire to reach beyond our immediate peers, to stimulate and co-create new research and work with partners who act on our findings and recommendations (e.g., our work with

the Scottish Service Tax). To this extent, our research impact beyond academia has emerged from strategic investment into projects that build strong relationships, typically with nearby non-academic communities and promote wider collaboration and reach.

b. Approach to impact

Since 2008 the overriding approach of UoA19 has been to embed potential impact into our research work by focusing on applied research, typically in collaboration with potential beneficiaries and end-users. We work directly with external organisations, Typically when they commission research to investigate specific issues and to provide them with recommendations on improvements to their organisation, processes and practice. Potential beneficiaries are also frequently the subjects of our research, for example our evaluation of regional development agencies analysed the workings of regional development agencies internationally; these all benefited from our findings and identification of best practice. In some cases, for example our work with ICAEW in evaluating corporate social responsibility in accounting firms, we directly collaborate with external organisations to lead the research agenda.

The School and institutes foster collaboration in four ways:

- Partnerships with the funding organisation that allows for collaboration in how the research is produced (e.g., by access to contacts, executive involvement in formulating research objectives, peer review of work).
- Encouraging less experienced staff to work with more senior staff (e.g., by encouraging doctoral completers to publish with their supervisors which has led to the completers gaining publications, an appointment in the School, and entry in REF2014; or the creation of an externally funded project with another institution to allow senior staff to work with less experienced staff).
- Encouraging interdisciplinary research within and across the institutes and group (e.g., the interdisciplinary nature of the Scottish Service Tax research and the organisational aspects of work considering the accounting profession).
- Development of knowledge exchange partnerships

We typically engage with external organisations on the basis that individuals have relationships with those parties. For example: regional development agencies (case study 1); political parties, trade unions, and charities (case study 2); and professional accounting bodies. An example of commissioned work is the work considering ethnic minorities in the armed forces whereby the researcher was approached by the Equality and Human Rights Commission on the basis of their track record in this area. The University actively maintains a register of research expertise. We also promote our capabilities via our R&KEs micro-sites on our website. It is our strategy for the future to further encourage and support researchers to participate on advisory boards and policy working groups to increase our reach and profile.

Each of the institutes have administrative support and meet each quarter to decide on the allocation of resources. The institutes review on-going and future research to consider how findings (and potential) findings may create impact. For example, which external parties would be interested in our research how it might benefit them and how we target these organisations and individuals to offer our support. A key role of the Institutes is to review research output to consider how our research efforts embed reach and significance and thus deliver value for money.

Specifically, we now aim to produce research that is at least 3* although we recognise that ECRs may not achieve this level at the beginning of their career. Based on our ethos to support the economic development of the UK, and particularly Scotland, we prioritised research proposals with a Scottish focus and developed relationships with a view to improving the activities and effectiveness of public institutions. This is evidenced, for example, by the Scottish service tax research with its focus on socialist political parties, trade unions and charities.

c. Strategy and plans

Staff research development and recruitment has focused on reinforcing existing areas of expertise and developing the main research fields within the School. In the last few years the investment in new staff posts along with the development of existing staff research profiles has allowed for

considerable growth in this UoA since the 2008 RAE. The investment in staff restructuring has been £1million. This has resulted in a small increase the number of staff submitted under UoA19 in the present REF compared with the 2008 submission (11.9 staff in 2014 compared to 9 staff in 2008). However, there has been a demonstrable increase in quality evidenced by external reviews of our work and frequently used journal rankings.

We plan to increase the reach and significance of our work with external organisations with R&KE Institutes and the research group being the coordinating mechanism. Members of these structures are actively encouraged to develop partnerships with external organisations. The agenda is symbiotic: external organisations can benefit from the School's research expertise, whilst the School will benefit from the partner's help in establishing a research agenda with reach and significance. The School's management of our very successful and substantial knowledge exchange partnerships and active involvement in funding with professional accounting bodies and non-government organisations illustrate this agenda.

The development of the new research group structures within the School was undertaken in order to build upon key research strengths and target support for research more effectively. The two institutes and the new research group, led by research active professors, have control over research budgets; they are responsible for extending and developing research outputs. In particular, the institutes have prioritised the submission of research proposals for applied projects which have clear opportunities for developing and demonstrating impact.

The research institutes and the research group in Leadership, Management and Organisational Development have extensive stakeholder networks. The good practice identified through UoA19 research is disseminated through this network through newsletters, symposia and other events.

d. Relationship to case studies

As a general approach to impact, the School and institutes foster partnerships with external organisations to develop research projects. This is a two way process whereby the external agency helps the researchers develop their research agenda and the external organisation is able to leverage their efforts by access to the University's researchers and research infrastructure. This approach is evident in both case studies (e.g. relations with Scottish Enterprise in the regional development work and political parties, trade unions and charities in the Scottish service tax case study). Collaboration with key stakeholders has informed research questions, and through this process, the collaborators have also received insights and initiated policy developments and practice in a range of settings.

Case Study 1 (REDAs) involves collaboration with Scottish Enterprise, building on a long established working relationship between an individual researcher (Professor Danson) and Scottish Enterprise. The work involved an evaluation of the structures, practices and effectiveness of the EDA, and ultimately led to new policies that transformed the entire Scottish economic development landscape.

In Case Study 2 (SST) the research was commissioned by national and local government bodies; the researcher engaged with politicians, charities and trade unions in development of an alternative to the extant council tax. Direct beneficiaries of the research included the collaborators, namely the Scottish Socialist Party, the Scottish Trade Union Congress, UNISON and RMT (they adopt the Scottish Service Tax as policy position on taxation), and charities such as the Poverty Alliance and Oxfam. Each of these agencies used the research to inform their positions and campaigning on fairer taxation and poverty alleviation.

Research support has been targeted to aid the development of research outputs that will have the potential to generate impact. The new institutes and group structures provide a focus for discussion of impact, dissemination of good practice and a means of employing research resources to underpin collaborative work.