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When Policy Meets Practice: Evaluating Breaking Five-Only Policy Through Academic Production in China

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Abstract: Tensions between policies and practices have long been studied. When the Breaking Five-Only Policy was issued in October 2020 in China, it was a cause for controversy and debate among scholars and educators. Take the publications-only or S/SCI paper supremacy policy, for example; the proposed policy encourages scholars and educators to publish their papers in domestic journals instead of international or S/SCI-indexed journals. However, scholars and educators have reported that it is even more challenging to publish in domestic journals for various reasons. We thus examined this dilemma by comparing journal metrics of 12 Chinese journals and 12 English ones in the same field. Specifically, we studied how academic publications had been measured in terms of statistics and parameters, including the title ranks, funds, and university ranks of the authors, typically in the Chinese context. We set up different hypotheses, analyzed the data, reported the quantitative findings, and tested the proposed hypotheses. Then, we discussed our results and argued that coercive and authoritarian accountability, quantity over quality, and ever-increased involution are major forces that drive the audit culture with regard to academic performance in the Chinese context. We concluded the paper with hidden tensions between the policy and reality and advocated for continued efforts for policy implementation and reform.

Keywords: audit culture; academic performance; a comparative study; breaking five-only policy

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1. Introduction

Audit culture, initially rooted in financial management, has expanded into various sectors, including higher education, where it emphasizes accountability and performance metrics [1,2]. Universities worldwide have adopted audit culture as a mechanism to ensure efficiency, transparency, and quality. On one hand, this approach provides a structured way to assess academic performance, aids in resource allocation, and often boosts institutional reputation through ranking systems [3,4]. On the other hand, it has significant drawbacks, including fostering a focus on quantitative metrics over qualitative contributions [5]. This focus can lead to academic performativity, where scholars prioritize measurable outputs—such as publication counts and impact factors—over meaningful scholarship and innovative teaching [6]. Additionally, audit culture can create an environment of intense competition and pressure, potentially diminishing academic freedom and stifling creativity [7]. Recognizing these challenges, countries have initiated reforms to address the adverse effects of audit culture [6,8]. For example, some nations have implemented policies that value a broader range of academic contributions beyond publications alone. In China, the "Breaking Five-Only" policy is a notable response to this issue [9]. Launched in 2020, it aims to dismantle the overemphasis on five evaluation criteria—scores, exams, diplomas, publications, and titles—and promote a more balanced and holistic assessment of academic and professional achievements.

Scholars have explored audit culture from various dimensions. Firstly, many examine its influence on academic performance metrics, focusing on how it prioritizes quantifiable outputs like publication counts and rankings over intellectual contributions [3,4].

Secondly, some studies address the impact on academic identity and motivation, revealing that audit culture often shifts scholars' focus from intrinsic goals to meeting external benchmarks [10,11]. Thirdly, research delves into the implications for teaching and research quality, suggesting that audit-driven environments may compromise innovation and pedagogical effectiveness [12,13]. Lastly, scholars investigate policy responses to audit culture, looking at how institutions and governments attempt to mitigate its effects through reform and alternative evaluation methods [9,13]. Despite the global scope of research on audit culture, studies specifically addressing its influence in China are limited. Particularly, there is little research on China's unique approach to tackling audit culture, such as the *Breaking Five-Only* (*po wu wei*) policy. This policy represents a significant effort to reduce audit culture's dominance by shifting evaluation criteria away from rigid, quantifiable metrics toward a more comprehensive and qualitative framework for assessing academic achievement.

This study investigates the tension between China's *Breaking Five-Only* policy and current academic publication practices, focusing on the "publications-only" or S/SCI-Supremacy issue. Traditionally, faculty members prioritize publishing in high-impact S/SCI journals over domestic ones, driven by the audit culture that values metrics like impact factors. However, the new policy aims to dismantle this dominance, encouraging publications in Chinese journals instead. To explore this shift, our study hypothesizes that typical audit culture elements—such as title ranks, funding, and university affiliations—strongly influence publication practices in China. We compared these factors between 12 domestic and 12 international journals, offering insights into how audit culture parameters still shape academic publishing. The innovative aspect of this study lies in its direct comparison between the Chinese and international academic contexts, offering insights into how emerging scholars struggle to balance the policy's goals with the realities of academic publishing. By providing empirical evidence, this research offers valuable guidance to scholars and educators on navigating the policy landscape.

2. Literature Review

2.1. Origins and Definition of Audit Culture

Originally associated with financial management, audit culture is a routine way to verify budgets and maintain a systemic norm or regulation in financial administration [14]. It has spread the use of financial accounting technologies to universities and brought in new systems of measuring and ranking individuals and organizations [4]. Accountability and transparency lie at the core of audit culture, making it necessary for universities to devise increasingly detailed methods to assess and disclose the efficiency and quality of their operations, ensuring proper allocation of funds [15]. Consequently, universities have embraced diverse performance measurement practices to monitor and enhance their efficiency, effectiveness, and fairness, thereby facilitating informed decision-making processes [16].

Audit culture is a product of neoliberalism [17], which highlights the interactions among ideologies, policies, and practices that have become increasingly dominant since the 1970s; neoliberalism can be understood as a theory of political and economic practices aimed at reconfiguring the relationships between society, the economy, the state, and the individual to create and maintain an institutional framework that is designed to enable entrepreneurial freedoms and to advance private property rights, free markets and free trade [18]. Ever since the 1990s, audit culture has penetrated other fields as way to measure and ensure quality service and accountability. However, when it was introduced as a metric for measuring scholarship, neoliberalism caused issues [19].

Lilburn (2017) argued, "Recent scholarship examining systems of accountability and the ideological principles driving their implementation in higher education raises a number of questions about the impact of accountability systems on teaching, learning, research, faculty autonomy, and the meaning and value of university education." (pp. 91–92) [20].

Specifically, the dissemination of audit culture reveals how neoliberalism recognizes the way of life in advanced industrial societies [21] and is closely related to what sociological

theorists have termed a risk society [22] and insecure political economy [23]. Although these audit systems may be designed to restore public confidence, they leave little room for citizens to express their voices in any meaningful way [14]. Power (1994) argued that audit culture changes the way people perceive and define themselves. Specifically, audit culture urges people to measure themselves against external benchmarks, rubrics, and indicators through the auditing process [24]. In a typical audit society, people are defined and interpreted as auditees, whose accountability is viewed in terms of statistics and determined by external experts. Accountability is thus ranked and assessed against bureaucratic benchmarks and economic targets. MacRury (2007) believed that the key features of audit culture in colleges and universities have facilitated a result-based evaluation system for research productivity [25]; these key features also inform the bureaucratic structure of learning and teaching management through a highly proactive and formal monitoring and recording system [14]. Craig et al. (2014) stated that the extreme measurement and audit culture of modern universities is illogical, as it is "showing signs of becoming "delusional"; of having a defective "contact with reality"; and of being paranoid-schizoid" (p. 6) [3]. Audit culture functions as a mechanism of governmentality, as it guides individuals and organizations to engage in constant auditing practices, characterized by comparison and quantification [21].

2.2. Audit Culture Measuring the Universities and Education

Audit culture affects many facets of university education and academic performance. Lilburn (2017) argued, "Under neoliberalism, the idea of the university as a public good devoted to critical social analysis, civic education, and meaningful scholarship is replaced with a utilitarian and market-driven approach to higher education characterized by flexible and efficient program delivery designed to produce an employable workforce and commercially relevant research" (p. 93) [20].

One of the areas that is greatly affected by audit culture is the ranking of universities [26]. The introduction of the ranking program to the higher education sector has been echoed in higher education systems worldwide [27]. It is implemented by newly established institutions, such as the Higher Education Quality Council or equivalent institutions in other countries, through detailed performance monitoring, and ostensibly quality assurance audits. In the name of efficiency, performance measurement, and academic output, universities are required to submit detailed, evidence-based data on their performance for external review. The ranking output is used as a marketing strategy which allows most universities to boost their academic reputation and thus attract more enrollments and denotations [28]. Such audit cultures are undoubtedly a manifestation of what Foucault identifies as governmentality, which leads individuals to govern their behavior even in the absence of direct control [29].

Numerous studies have been conducted to report the effectiveness of and concerns related to university ranking systems, typically through the lens of audit culture [4,30]. Shore (2008), taking Britain as an example, argued that the spread of audit culture reshaped professional institutions' functions and ideologies in Britain [14]. Throughout the UK and other regions, audit techniques are used to reform and modernize public sector institutions. Universities, as a place of higher education, have been transformed from traditional liberalism and enlightenment thinking into modern thinking, which focuses on market share, serves business needs, maximizes economic return and investment, and gains a competitive advantage in the global knowledge economy [30].

Since the introduction of academic audits in the early 1990s, their scale and complexity have continued to increase, and the amount of time, energy, and financial resources they consume have also increased. Welch (2016) showed that this influence has greatly distorted the academic mission, favoring research published in highly ranked international journals at the expense of local journals and exacerbating the gender gap in the industry [30]. Welch (2016) also argued that the apparent rise of an audit culture has significantly impacted higher education, including that in Australia [30]. For the English language system, which

is increasingly integrated into the Asia–Pacific region and has a large number of academic staff, its impact is complex rather than entirely unified. But in general, this result is to belittle academics and reshape scholars into self-monitoring disciplines.

Since the 19th century, audit culture has been established in Spanish universities. DiGiacomo (2005) comparatively investigated the audit culture in American academic life and Catalan universities, medical research institutions, and scientific publications [31]. As far as the University of Catalonia is concerned, auditing proved to be a political practice, serving the main interests of the Spanish government at the expense of Catalan's local autonomy. At the same time, the competitive public examination, was introduced as a reform measure to make up for the shortcomings of the system based on personal influence and clientelism.

Undoubtedly, audit culture has changed the contemporary world of higher education and reshaped higher education institutions [32]. The proliferation of this regime is a force that people are becoming increasingly obsessed with using as a policy tool and as fuel for institutional reform [33]. It has always been believed that a visual audit culture has emerged, which distorts the traditional trinity of teaching, research, and service academic functions [34]. The cumulative effect of these audit techniques is to create a self-referential and self-reinforcing system by which it is difficult to remain unaffected. As the practice of auditing expands into new areas, it provides an impetus to settle in more social areas. Therefore, the audit phenomenon has its motivation; just like the monster Frankenstein once created, it is difficult to control [34].

2.3. Audit Culture and Academic Performance

In addition to the university ranking, audit culture has also greatly affected the academic performance of scholars [35]. Under audit culture, organizations suffer from institutional misconceptions, presenting expressive fabrications through written data lists, while teachers present a similar façade [36]. They express self-management related to the performance of organizations through expressive texts, focusing on completing tasks that are as visible as possible, rather than prioritizing important things [37]. These promotional texts are becoming increasingly common. Teachers must be good at the art of exaggerating self-statement, fantasizing about themselves, appreciating themselves, and striving to identify themselves in the text as the one who has the possibility for further development from the present to the future.

Lin and Xue (2020), taking China as an example, believed that in the practice of some universities and higher education, audit culture could be implemented to evaluate the value of academic journals by quantifying impact factors and assessing the value of individual published academic papers based on the number of citations [38]. Lucrative salaries are used to attract talent and stimulate output, and universities use performance appraisal and elimination systems to boost teachers' academic vitality and output efficiency. This is an ideal picture of academic production projected by the reform of the personnel system, and it is also a typical manifestation of how audit culture has entered higher education. However, analysis of teachers' behavioral strategies during the promotion of professional titles has revealed that incentivizing research by providing benefits, rewards, and punishments will not only erode the pure heart of teachers' enthusiasm for academics, but will also destroy the good academic environment and academic culture, causing immeasurable and permanent damage to teachers.

Lin and Xue (2020) also believe that audit culture has affected the university personnel system in China [38]. Specifically, several measures had an important impact on promoting teachers' professional titles and academic careers. These measures include international publications, overseas reviews, research grants and projects, and research collaborations. Teachers must have ingenious strategies to deal with these considerations and find ways to make themselves consistent with such policies or even exceed their requirements. To tackle the policies mentioned above, teachers plan to speed up the publication process, establish

academic and social interaction, adjust their research topics, and save teaching investment for research endeavors.

Gao and Guo (2023), through a qualitative analysis of 5 university managers and 30 academics in humanities and social sciences (HSS) in China, found mixed attitudes among both HSS managers and individual academics towards the policy change: their attitudes were supportive, but they expressed doubts about the policy's practicality as well as concerns about the ensuing pressures to be generated by new evaluation systems [9].

While there are several articles about the influence of audit culture on Chinese academia, the number of studies conducted on audit culture and its impact on academic performance in China remains significantly low. We thus aim to address this gap through this article. Particularly, we compared the parameters of 12 Chinese domestic journals in applied linguistics with those of 12 international journals in the same field. We tested our proposed hypotheses through the comparison and discussed our findings.

2.4. Post-Neoliberalism and Audit Culture

Similarly to daily stress, the impact of neoliberalism on our lives can often go unnoticed, weighing us down without our awareness of its source [39]. Unfortunately, this can lead novice teachers to prioritize meeting the demands of the system rather than focusing on their students [40]. In an earnest attempt to satisfy all requirements, a novice teacher may make choices that prioritize completing a mandatory report over adequately preparing for the following day's lessons. By 2016, the neoliberal characteristics of privatization and individual efforts by private citizens (in contrast to the collectivism inherent in a robust central government system) had become so ingrained and widely accepted that they appeared natural and commonsensical [41].

According to Cris Shore, "audit" culture is a condition characterized by the application of modern financial audit techniques and principles in contexts that are far removed from financial accountability [14]. Education is one such context where audit culture manifests. The purpose of teaching is not solely to generate profit, but rather to cultivate an educated and engaged citizenry, which pays off in the long run. Similarly to neoliberalism, audit culture claims to uphold certain values while ultimately producing outcomes that contradict those very values.

2.5. The Publication Situation in China

In the context of the Breaking Five-Only policy, China aims to elevate its global stance on innovation and academic contribution by overcoming limitations in creativity, interdisciplinary collaboration, internationalization, system reform, and talent cultivation. In the shadow of neoliberal pressures and audit culture, China's academic and research landscape is undergoing a significant evolution [42–45]. The Breaking Five-Only policy underscores China's commitment to deviating from purely quantitative metrics, such as publication counts, toward a more qualitative assessment of research impact and innovation [46]. This marks a departure from the traditional audit culture that emphasizes financial accountability and output metrics, reflecting a nuanced approach to fostering a healthy, innovative, and globally competitive academic environment [47]. Despite the historical emphasis on high publication numbers as a hallmark of academic success, there is a growing recognition of the need for research that not only contributes to global knowledge but also addresses local and national priorities.

In this vein, China's publication situation is characterized by an increased focus on quality over quantity, interdisciplinary research that tackles complex global challenges, and a push for international collaboration that enhances the country's influence on the global scientific community [48]. However, the transition is not without its challenges. The remnants of audit culture and the neoliberal legacy of emphasizing market-driven success metrics still loom large, posing hurdles to the full realization of the Breaking Five-Only policy. Nevertheless, there is tangible evidence of progress. For instance, China's rising position in global rankings of scientific publications and patents is a testament to its growing

research prowess. Moreover, policy reforms aimed at reducing the bureaucratic burden on researchers and encouraging innovative research practices indicate a clear shift towards a more holistic and qualitative evaluation of academic contributions. This transition, while complex, signals China's ambition to redefine success in the academic and research sectors, aligning more closely with the ideals of the Breaking Five-Only policy and moving beyond the constraints of post-neoliberalism and audit culture.

3. Research Methodology

3.1. Research Aim and Hypotheses

We aim to investigate whether there are significant differences in scholarship performance, as measured by academic publications, between Chinese journals and international journals across various parameters. In this study, "Chinese journals" specifically refer to those published in mainland China in Simplified Chinese. "International journals", on the other hand, are journals published outside of mainland China, regardless of the language of publication. The specific lists of Chinese and international journals included in this study are provided in Appendix A. To achieve this overarching goal, we have formulated four hypotheses, each accompanied by a rationale and premise. To facilitate data analysis and enhance the readability of our report, we have designated Chinese journals as Group 1 and international journals as Group 2.

Research Hypothesis 1: Group 1 (Chinese journals) publishes more Special Issues than group 2 (international journals).

Rationale: Our premise is that Chinese journals often solicit Special Issues from renowned scholars or field experts to enhance the impact factor and citation potential of the articles within the journals.

Research Hypothesis 2: Group 1 includes authors with higher professional ranks than group 2.

Rationale: We posit that the titles of professors in China are closely tied to national reputation and apprenticeship, which may contribute to increasing the impact factor and citation rates of articles published in Chinese journals.

Research Hypothesis 3: Group 1 publishes a greater number of theoretical/review articles than group 2.

Rationale: Our premise is that prominent professors in Chinese journals tend to contribute more review or conceptual articles than empirical studies, which typically take longer to publish. This may lead to a higher proportion of theoretical/review articles in Chinese journals.

Research Hypothesis 4: Group 1 is more heavily funded than group 2.

Rationale: We hypothesize that national or provincial grants and funds supporting articles in Chinese journals may contribute to boosting their impact factor and citation potential, resulting in a higher level of funding for Chinese journals compared to international ones.

3.2. Data Collection

The data collection phase of our research was planned and executed by a dedicated team of four members, each bringing a unique skill set to the project to optimize the quality and integrity of our work. Our approach was twofold: First, we meticulously assigned specific roles and responsibilities to each team member, ensuring that each individual's expertise was utilized to its fullest potential. Second, our team prioritized regular and structured meetings throughout the data collection phase. These sessions served not only as checkpoints to monitor progress and maintain alignment with our research goals but also as forums for rigorous discussion and critical analysis of our ongoing findings. Such collaborative reviews were instrumental in identifying and addressing any discrepancies, biases, or methodological issues early on, ensuring the reliability and validity of our data collection processes.

We collected data from 24 journals, including 12 Chinese and international ones in applied linguistics and TESOL, in the first half of 2020. We chose to collect articles from

this specific time period rather than focusing solely on the most recent three years when the COVID-19 pandemic was spreading. The reason behind this decision was our belief that Special Issues published during the pandemic may not accurately reflect the overall nature of journal publications. Many of the selected journals dedicated Special Issues to COVID-19 and related topics. However, we felt that these Special Issues might not align with the constant themes and objectives of the journals' aims and scopes. Therefore, we decided to broaden our collection to include articles that covered a wider range of subjects, providing a more comprehensive representation of the journals' content.

We selected a total of 24 journals for our study based on the university's official list of acknowledged, reputable journals, which was issued by the university with which the first and third authors were affiliated. This practice ironically reflects the influence of audit culture, which is prevalent in many universities in China, which establish lists of reputable journals. Specifically, the determination of reputable journals is typically carried out by academic committees within universities or colleges, and this study utilized the same approach. When choosing reputable journals, several factors come into play. Reputable publishers and journals provide a smooth submission system, transparent charges, rigorous peer review processes, and maintain high production values. Additionally, they ensure that research outputs are easily discoverable by other readers through inclusion in bibliographic databases. Therefore, all the journals included in our study are top-tier, core journals in the field, regardless of whether they are Chinese journals or international ones. For example, the 12 international journals are listed as quartile one journals through the Web of Sciences journal citation reports; likewise, the 12 Chinese core journals are the top tier one Chinese social science citation index journals in the country. They exhibit distinct characteristics alongside notable similarities. The primary commonality lies in their function as platforms for scholarly communication, facilitating the dissemination and citation of research within the social sciences. Both journals serve as benchmarks for academic quality and impact, with inclusion in signifying recognition and prestige. However, the key difference between them pivots around geographical and linguistic scopes. Chinese journals primarily publish research in Chinese, focusing on topics pertinent to China and the broader Chinese-speaking world, thereby playing a crucial role in amplifying voices within regional scholarship. In contrast, international journals are international in their outlook, publishing works in English and accommodating a wide array of global perspectives and methodologies within the social sciences.

The implementation of the quantitative phase begins with a multivariate statistical analysis of the data collected by the core 12 international language journals in 2020. These types of analyses are considered suitable for this study because they allow the pattern of complex data sets to be determined and the corresponding explanatory variables to be determined. This study only used the data sources of core journals in Chinese and international languages in the first half of 2020. The purpose of this analysis was to examine the correlation between the authors of Chinese and international core journals and their titles, funds, and schools through descriptive analysis.

3.3. Data Analysis

Analytical Framework: After thoroughly mapping the literature on audit culture and academic production, particularly the works of Lin and Xue (2020) and Soudien and Gripper (2016), as well as Welch's (2016) insights into the detrimental effects of audit culture on academia, we devised our analytical framework for data analysis [30,38,49]. Lin and Xue (2020), among others, posited that in certain universities and higher education institutions, an audit culture emerges to evaluate the merit of academic journals based on impact factors and individual papers based on citation counts [38]. Soudien and Gripper (2016) delved into publication strategies and decisions among academics in two key disciplines at the University of Cape Town, South Africa [49], while Welch (2016) highlighted how audit culture can distort academic production through linguistic biases, gender disparities, and the marginalization of local journals [30]. Furthermore, we considered the Breaking Five-

Only policy, which represents an evaluative system centered on scores, entrance exams, diplomas, publications, and titles, often used to assess candidates for tenure promotion or professional performance, inadvertently excluding many deserving individuals.

Drawing from these analyses and considerations, we selected the evaluative parameters for our analytical framework, including the title ranks, funding sources, and university rankings of authors, as well as the number of Special Issues and article categories. This framework aims to provide a more nuanced and comprehensive understanding of the factors influencing academic production and evaluation within the context of audit culture. The data thus included the number of Special Issues in the journal, statistics of article types (review, theoretical, conceptual, and empirical articles), and author titles (professor, associate professor, lecturer, and others, including postgraduates, undergraduates, independent research institutions or researchers, etc.). We also included data on the authors' affiliate ranks (on the scale of 2021 Times World University Rankings, released on 2 September 2020) and on the funds sponsoring the publications studied.

Steps and Procedure: During the data analysis process, we followed several key steps. We organized and examined the data, eliminating any invalid entries to ensure data accuracy. Our results were obtained using SPSS 25.0. Data normality tests were conducted specifically on the measured variables, such as the authors' affiliation ranks and funds. However, it was determined that certain variables, namely the number of Special Issues, the category of the paper, and the author's title, were classified variables that did not adhere to the assumptions of data normality tests. As a result, these variables were not included in the normality analysis. It is important to note that the inclusion or exclusion of these variables in the analysis does not undermine the overall validity and reliability of the study. To uphold the principles of research ethics, all data used in our analysis were obtained through ethical means. In addition, the decision to include or exclude certain variables was made transparently, based on rigorous methodological considerations, to maintain the integrity of our research findings.

4. Results

We have conducted a comprehensive analysis using SPSS 25.0 to test our formulated hypotheses, focusing on the characteristics of Chinese journals (Group 1) and international journals (Group 2). Firstly, we conducted data normality tests, which were applicable only to numerical variables such as the authors' affiliation ranks and funding support. Variables like the number of Special Issues, paper category, and author titles were deemed categorical and were not subjected to these tests (see Table 1).

Table 1. Normality test.

Group		Kolmogorov–Smirnov			Shapiro–Wilk		
		Statistic	***df***	**Sig.**	**Statistic**	***df***	**Sig.**
Tier	Group 1	0.184	12	0.200 *	0.993	12	0.410
	Group 2	0.290	12	0.006	0.813	12	0.013
Funds	Group 1	0.169	12	0.002 *	0.948	12	0.601
	Group 2	0.171	12	0.002 *	0.930	12	0.380

* This is a lower bound of the true significance.

Based on the normality test results, we employed an independent sample t-test for funding support, as both groups conformed to the normal distribution ($p > 0.05$). However, for the authors' affiliation ranks, where Group 2 did not conform to the normal distribution ($p < 0.05$), we opted for the rank-sum test to assess the differences between the two groups.

Our analysis yielded the following results pertaining to our hypotheses (see Table 2):

Table 2. Chi-square test.

	Group 1	Group 2	Total	*p*
Special Issues			1.003	0.317
Yes	6 (22.2%)	9 (34.6%)		
No	21 (77.8%)	17 (65.4%)		
Paper categories			21.573	0.000
Review/theory	295 (57.7%)	123 (40.9%)		
Empirical	216 (42.3%)	178 (59.1%)		
Rank titles			60.616	0.000
Professor	320 (43%)	117 (25.3%)		
Associate professor	125 (16.8%)	115 (24.9%)		
Lecturer	135 (18.1%)	60 (13.0%)		
Others	165 (22.1%)	170 (36.8%)		
Funds	27.08 ± 14.09	8.00 ± 6.77	4.228	0.001
University Ranks	7.5 (3.5–9)	9.5 (8.5–19)	−2.282	0.024

Hypothesis 1. *Chinese journals (Group 1) publish more Special Issues than international journals (Group 2).*

Result: A Chi-square test revealed no statistically significant difference in the number of Special Issues between the two groups (χ^2 = 1.003, p = 0.317, P > 0.05), thereby rejecting Hypothesis 1. This indicates that Chinese journals do not publish a significantly higher number of Special Issues compared to international journals.

Hypothesis 2. *Chinese journals include authors with higher-ranking professional titles than international journals.*

Result: A significant difference was observed in the authors' professional titles between the two groups, as indicated by the Chi-square test (χ^2 = 60.616, p = 0.000, P < 0.05). Specifically, the proportion of professors in group 1 was 43%, significantly higher than the 25.3% in group 2. This supports Hypothesis 2, confirming that Chinese journals tend to publish articles authored by individuals with higher professional titles.

Hypothesis 3. *Chinese journals publish a greater number of theoretical/review articles than international journals.*

Result: The Chi-square test showed a significant difference in the paper categories between the two groups (χ^2 = 21.573, p = 0.000, P < 0.05). Group 1 had a higher proportion of theoretical/review articles (57.7%) compared to group 2 (40.9%). This finding supports Hypothesis 3, indicating that Chinese journals publish a higher percentage of theoretical/review articles than international journals.

Hypothesis 4. *Chinese journals are more heavily funded than international journals.*

Result: An independent sample t-test revealed a significant difference in funding support between the two groups (t = 4.228, p = 0.001, P < 0.05). The average funding support for articles in group 1 was significantly higher than that in group 2. This supports Hypothesis 4, demonstrating that Chinese journals publish more articles that are heavily funded by grants and funds compared to international journals.

Additionally, we conducted a rank-sum test to analyze the representation of top universities in the two groups. Group 2 had a significantly higher number of top universities represented (Z = −2.282, p = 0.024, P < 0.05); this does not contradict our hypotheses, but

provides valuable context. The higher representation of top universities in group 2 may be attributed to the generally higher global rankings of international universities. However, it is important to note that universities associated with Chinese journals still rank among the top in China, highlighting their significant research contributions.

In conclusion, our analysis provides strong evidence to support Hypotheses 2, 3, and 4, while Hypothesis 1 was not supported. These findings underscore key differences between Chinese and international journals in terms of authors' professional titles, paper categories, and fund support.

5. Discussion

This study was designed to examine the impact of audit culture on academic publishing in Chinese journals, comparing them with international counterparts across four key dimensions: the use of Special Issues, the professional titles of authors, the preference for theoretical versus empirical articles, and the level of funding support. The findings highlight both similarities and differences between Chinese and international journals, providing insights into how audit culture shapes publication practices. The following discussion focuses on these four findings, comparing them with existing research, and reflecting on their implications for scholars, journal editors, and policymakers. These findings offer practical insights that can guide future academic publishing strategies and policy reforms, particularly in addressing the challenges posed by audit-driven academic environments.

Firstly, Chinese journals do not publish significantly more Special Issues compared to international journals. This suggests that Chinese journals are not utilizing Special Issues as a tool to enhance visibility or attract high-impact contributions any more than international journals do. Huang et al. (2022) note that Special Issues can increase citation counts and highlight thematic areas, a strategy that journals across different regions commonly employ [50]. International journals, however, often focus on globally relevant topics that may appeal to a broader audience, while Chinese journals might prioritize region-specific themes. The contribution of this study lies in revealing that Chinese journals, despite audit culture's pressure to boost metrics [30,51], are not disproportionately relying on Special Issues, indicating a balanced approach that potentially aligns with the quality-focused academic standards prevalent in international publishing.

Secondly, Chinese journals publish a higher proportion of articles authored by senior academics compared to international journals. This reliance on established scholars highlights the emphasis on credibility and reputation in Chinese academic publishing, which may marginalize emerging scholars. In contrast, Jesús and María José (2004) and Tight (2018) find that international journals often feature a broader range of contributors, including early-career researchers, to encourage diverse viewpoints and innovation in academia [52,53]. The findings of this study reinforce how audit culture in China places significant importance on professional titles, potentially limiting opportunities for younger academics. This study adds depth to the understanding of audit culture by showcasing how professional hierarchies within Chinese journals influence academic practices, underscoring a systematic preference for established scholars.

Thirdly, Chinese journals show a preference for publishing theoretical and review articles over empirical studies. This tendency may reflect a traditional orientation that values foundational research, often contributed by senior scholars. Shaffer and Ginsburg (2012) observe that, in international contexts, journals are more likely to prioritize empirical work due to its practical relevance and evidence-based contributions [54]. The findings here suggest that Chinese journals emphasize theoretical rigor, potentially aligning with national academic goals that prioritize in-depth, conceptual research [55]. By highlighting these publication trends, this study provides new insights into how different academic environments shape research priorities, with Chinese journals focusing on theoretical contributions as a way to uphold academic traditions and potentially reinforce scholarly prestige.

Lastly, articles in Chinese journals receive significantly more funding support than those in international journals. This reflects an academic culture where funding is closely

tied to research prestige and journal impact. While Wang et al. (2020) and Yu et al. (2022) highlight that funding is important for academic visibility [56,57], they also note that international journals often diversify their funding sources rather than relying solely on heavily funded research. In contrast, the strong correlation between funding and publication in Chinese journals underscores a dimension of audit culture that equates financial backing with research quality [58]. This study contributes to the literature by illustrating how funding priorities shape academic publishing in China, where financial support is not only a resource but also a marker of scholarly achievement, influencing both publication opportunities and academic prestige.

These findings provide valuable insights that can inform both academic publishing strategies and policy reforms within audit-driven environments. First, the lack of emphasis on Special Issues in Chinese journals suggests that there is room to explore this as a strategic tool for increasing visibility without leading to over-reliance, thereby supporting a balanced publishing approach. Second, the tendency to prioritize senior academics highlights the need to create more inclusive publishing policies that provide opportunities for early-career researchers, which can help diversify perspectives in Chinese academia. Third, the preference for theoretical articles over empirical work suggests a potential area for policy reform, encouraging a balanced mix of research types to reflect a broader range of scholarly contributions. Lastly, the strong link between funding and publication points to the importance of equitable funding distribution, ensuring that high-quality research can thrive regardless of financial backing. Collectively, these insights emphasize the need for policies that promote diverse, quality-focused, and inclusive academic publishing practices, ultimately fostering a healthier and more innovative research culture.

6. Conclusions

This study aimed to explore the impact of audit culture on academic publishing practices within Chinese journals, comparing them with international journals to identify key differences and similarities. The research was designed to examine four specific dimensions: the use of Special Issues, the professional status of authors, the preference for theoretical versus empirical articles, and the level of funding support. The findings reveal that Chinese journals do not significantly differ from international journals in their use of Special Issues. However, they tend to feature more senior academics, favor theoretical and review articles over empirical studies, and receive greater funding support. These insights illuminate how audit culture influences publication practices in China, particularly in terms of prioritizing established scholars, theoretical research, and financial backing. This study contributes to the broader understanding of academic publishing within an audit-driven framework, highlighting areas where policy adjustments could enhance inclusivity, quality, and diversity in scholarly outputs.

This study has certain limitations that warrant consideration. First, the research focuses solely on journals within applied linguistics and TESOL, which may not fully represent broader academic fields. Future studies could expand to include journals from other disciplines to provide a more comprehensive view of audit culture's impact across different areas of academia. Second, this study primarily relies on quantitative comparisons of journal parameters, which limits the understanding of nuanced qualitative aspects, such as editorial perspectives or author motivations. Future research could incorporate qualitative methods, such as interviews with editors and authors, to gain deeper insights into how audit culture shapes publishing decisions and attitudes. Expanding both the disciplinary scope and methodological approach would enrich our understanding of how audit culture influences academic publishing practices on a larger scale.

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Appendix A

Twelve Chinese journals:

1. *Foreign Language Teaching and Research.*
2. *Modern Foreign Languages.*
3. *Foreign Language World.*
4. *Foreign Language Education.*
5. *Foreign Language Education in China.*
6. *Journal of Foreign Languages.*
7. *Foreign Languages and Their Teaching.*
8. *Foreign Language Learning Theory and Practice.*
9. *Foreign Languages Research.*
10. *Technology Enhanced Foreign Language Education.*
11. *Journal of Xi'an International Studies University.*
12. *Foreign Language Research.*

Twelve International journals:

1. *Journal of English for Academic Purposes.*
2. *Journal of Second Language Writing.*
3. *Applied Linguistics.*
4. *Language Teaching Research.*
5. *Modern Language Journal.*
6. *Second Language Research.*
7. *System.*
8. *ELT Journal.*
9. *Language Learning and Technology.*
10. *TESOL Quarterly.*
11. *Language and Education.*
12. *ReCALL.*

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