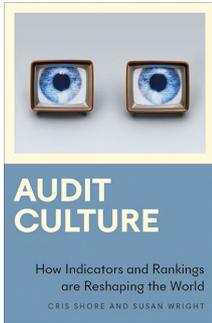


**BOOK TITLE:**

Audit Culture: How Indicators and Rankings are Reshaping the World

**AUTHORS:**

Chris Shore and Susan Wright

ISBN:

19780745336459
(paperback, 256 pp; GBP20)
9780745349305
(eBook, 256 pp; GBP15)

PUBLISHER:

Pluto Press, London

PUBLISHED:

2024

REVIEWER:

Sioux McKenna¹

AFFILIATION:

¹Centre for Postgraduate Studies,
Rhodes University, Makhanda,
South Africa

EMAIL:

S.Mckenna@ru.ac.za

HOW TO CITE:

McKenna S. Goodhart's Law needs an addendum. *S Afr J Sci.* 2025;121(11/12), Art. #23136. <https://doi.org/10.17159/sajs.2025/23136>

ARTICLE INCLUDES:

- Peer review
- Supplementary material

PUBLISHED:

26 November 2025

Goodhart's Law needs an addendum

In 1989, I was tasked with reading *Discipline and Punish*¹ as part of my university studies. I didn't understand a word of it, so I elected to write my final essay on some other, more accessible text. Decades later, I returned to Foucault and found myself more ready to engage with the ideas he presents. While the key focus is on prisons, he elucidates how surveillance is used more broadly to control populations, and he argues that metrics are often called upon to justify tactics of discipline and punishment. The metrification that Foucault is interested in is not just about measuring activities – it is about shaping people into docile bodies that accept the imposition of routines and requirements because these measurements are understood to be neutral and objective.

While I found all of this to be a lot more understandable in my late fifties than I did in my early twenties, to be frank, I still battled to think through how his evidently powerful ideas could help me make sense of the metrification of higher education. This quandary was entirely resolved through my reading of Shore and Wright's new book, *Audit Culture*.

Goodhart's Law states that when a measure becomes a target, it ceases to be a good measure. *Audit Culture* provides a detailed account of how this law plays out within higher education, the accounting industry, and the health sector. As more and more metrics are implemented to measure efficiency, so it is that what is measured is no longer an indicator of current reality but rather becomes a goal. And all resources – material and human – are then directed towards the achievement of that goal.

In my view, Shore and Wright's wide-spanning interrogation provides a compelling argument for an addendum to Goodhart's Law: when a measure becomes a target, unintended consequences antithetical to what was being measured in the first place will always emerge.

Their book traces the extraordinary rise in the use of numeric performance indicators to manage organisations and govern populations. But, as Einstein supposedly said: "Not everything that can be counted really counts and not everything that counts can be counted." In a world where decisions are increasingly made and rewards frequently allocated on the basis of numeric counts, there is a great concern that whole sectors will simply ignore vital practices that resist metrification.

Shore and Wright's book meticulously traces how the techniques and rationale of financial accounting have come to dominate almost every other sector of society, including higher education. The irony of borrowing from this industry is that, as Shore and Wright show, the 'Big Four' – KPMG, PWC, Ernst & Young, and Deloitte – have repeatedly been implicated in producing clean audits for "dodgy" businesses. And they earn the bulk of their money from consulting rather than auditing, suggesting significant vested interest and, at times, actual conflict of interest.

While tales of the Big Four and the other case studies in this book, such as the disastrous instrumental rationality of the National Health System in the UK, are illuminating, it is the book's discussion of metrification in the university sector that will be of most interest to SAJS readers. *Audit Culture* demonstrates what happens when universities, swept up by trends in industry and the state, begin to count everything and disregard those activities that resist measurement and tabulation.

The belief that complex social practices can be reduced to simple numbers using proxy metrics was widely unthinkable up until the middle of the last century. Indeed, Edwin Slosson, in his widely read book, *Great American Universities*², published in 1910, indicated in regard to his own minor use of quantitative data: "In presenting these diagrams and statistics I do not wish to be understood as giving them an exaggerated importance. The really important things are incommensurable and uncountable."² Sadly, such cautions seem long gone.

Shore and Wright are quick to point out that metrics themselves are not the problem. Many metrics allow us to get a bird's eye view of an issue, in ways that can assist in "reducing poverty, improving health outcomes, and minimizing risk". But we need to be wary of the almost ubiquitous lazy assumptions about numbers and the problematic everyday notion that numbers are both neutral and truthful.

Shore and Wright remind us that "weighing a pig does not make it grow fatter". Indeed, constant weighing can cause harm. Most people working in academia today bemoan the amount of time they spend on metaphorically weighing the pig, often in order to generate numbers which seem unrelated to any meaningful aspect of the world of research and teaching.

The most obvious example of metrification in the sector is the university rankings industry, which attempts to measure international standing through the addition of arbitrary metrics. Shore and Wright suggest that this has effects across three scales: "the whole sector is reorganized in pursuit of competitive advantage; each organization is repurposed around the targets and incentives; and every individual is impelled to concentrate on 'what counts'".

The premise underpinning institutional rankings and the individual performance measurement that occurs within the academy is that all aspire to undertake a generic set of activities, and that staff and institutions are in constant competition with each other. National funding systems, swayed by the ranking industry, increasingly reward a narrow concept of performance, which then pushes all universities towards those activities. This then leads to the neglect of many of the activities that elevate a university to be a place of *higher* education serving a common good, and instead positions our institutions as competitive training centres.

Shore and Wright's book outlines the process whereby university governance-by-numbers led to an increase in managerialism, in which workers are constantly monitored and only immediately measurable and profitable activities are deemed worthy. The rise in managerialism takes various forms, including the emergence of new

© 2025. The Author(s). Published under a Creative Commons Attribution Licence.



players in the academy: risk management directors, quality assurance managers and legal teams, for example. Beyond the university, we also see the emergence of new organisations, often state funded, such as those responsible for 'quality assurance', 'teaching excellence', 'research excellence', and more.

Multiple examples of spurious uses of metrics within higher education are revealed in *Audit Culture* – from the conflation of a journal's impact factor with the quality of an individual academic's publication to the use of untrustworthy 'reputation surveys'. But Shore and Wright's text is not without some wry humour. Many examples of this humour are of the 'You couldn't make this up' variety. Such as the story about the director of the 'International Gaming Research Unit' at Nottingham Trent producing one paper every two days. Or the Kafkaesque case of Dame Marina Warner's taking on the chair of the Man Booker International Prize, which would seemingly bring status to Essex University where she was employed, but, as their performance metrics did not have a category for counting such an activity, this was deemed to be a punishable dereliction of duty.

In a nutshell, the logic of efficiency through metrics seems to produce a "spiralling regress of trust" with the consequence that individuals are being actively encouraged to work to rule, always watching over their shoulders, and, when faced with their own human error, will attempt to cover up their mistakes or cast blame elsewhere. Given that human error and failure are vital aspects of innovation, embedding a culture of mistrust in a university has significant consequences.

Shore and Wright demonstrate how the implementation of various measures of quality and productivity ironically often leave problematic behaviours untouched. Those who are intent on rent-seeking and corruption sidestep the systems meant to constrain them. Those who are committed to the academic project, however, find themselves constantly under surveillance and drowning in bureaucratic legislation. And, because the implementation and management of metrics generally has a negative effect on "social relations and academic subjectivities", dedicated academics in such institutions often find themselves feeling isolated and alienated.

And any unhappiness experienced by constantly audited staff is addressed through institutional wellness initiatives. The understanding is that low staff morale requires initiatives that boost commitment to the enterprise, rather than it being an indication of a problematic institutional culture. Thus, metrification has not only encouraged gaming, from grade inflation to publication cabals, but it has also enabled the belief that staff unhappiness emerges from problems inherent in them as individuals.

Because performance measures and league-table rankings have been so widely pushed by higher education, they have been accepted as common sense and the public focuses on the numbers without questioning their production. Unfortunately, these numbers have "provided governments with an extremely convenient tool for breaking apart the public sector and opening it to predatory financial interests and other non-traditional providers".

We need to build public trust in science and in the academy. In many cases, university responses to a lack of public trust and increasing funding cuts have been to repeatedly promise industry-focused training and credentialing that we assure our 'customers' will enable social mobility. This serves no one particularly well, carves the knowledge from the curriculum, and limits the extent to which the university can be a public good. *Audit Culture* spells out how badly we have gone wrong in the academy by unquestioningly embracing metrification (and its managerialist consequences), but it also offers possibilities for a way out.

In the concluding chapter, Shore and Wright offer a set of practices that can be undertaken at the individual and collective level. These include examples of successes in pushing back against an institutional audit culture. This is a vital chapter because it is easy to feel paralysed by the hegemony of metrification and managerialism. Instead, the reader is left with a sense that we can turn this dangerous trend around, although it will take significant criticality and the forging of "politically reflexive practices" to do so.

This book builds on arguments that have been made by others who are equally concerned with the overreliance on numbers at the cost of engagement with the uncountable aspects of human activity. For example, like Shore and Wright, Muller in *The Tyranny of Metrics*³ also reflects on the overreliance on metrics in a variety of sectors, including higher education, health care and governments. He focuses especially on how these processes lead to the gaming of the system, whereby actors not only work towards the metrics (and ignore other responsibilities in the process), but they also work out how the metrics can be manipulated and misinterpreted and act accordingly. Muller echoes Shore and Wright's clear stance that numbers can be extremely useful in gaining an overview of a complex problem. But in both of these texts, readers are cautioned that when metrics are used as a sole determinant of a phenomenon and when professional judgment and experience are not taken into account, gaming the system and working to the metrics will always result.

Even earlier than the accounts of Muller and Shore and Wright was Porter's now classic 1995 text, *Trust in Numbers: The Pursuit of Objectivity in Science and Public Life*.⁴ Porter challenged the assumption that society's obsession with metrics came from a spillover from the quantitative methods of the natural sciences. He argues that the political desire to control is at the heart of the metrification of society because decision-making by numbers has an air of objectivity and transparency, however flawed the numbers may be.

Porter argues that in many fields in the natural sciences (he reflects here on high-energy physicists), a great deal of value is placed on personal knowledge and creativity, and that these fields have a high degree of healthy scepticism in regard to the seeming objectivity of numbers. He accuses fields such as economics, sociology and psychology of having what he refers to as "mechanical objectivity".

Perhaps you have also unsuccessfully attempted to engage with Foucault's *Discipline and Punishment*, or perhaps you did better than me and made sense of his warnings about the increasing ubiquity of surveillance. And perhaps you have read Porter's *Trust in Numbers* and Muller's *The Tyranny of Metrics*. Regardless of whether the ideas of these previous authors are well-trodden arguments or new ground for you, I highly recommend engaging with Shore and Wright's *Audit Culture*. And I urge us all to be a little more sceptical about the reduction of complex social activities into a set of numbers.

References

1. Foucault M; Sheridan A, translator. *Discipline and punish: The birth of the prison*. New York: Pantheon Books; 1977.
2. Slossen EE. *Great American universities*. New York: MacMillan; 1910.
3. Muller JZ. *The tyranny of metrics*. Princeton, NJ: Princeton University Press; 2018. <https://doi.org/10.23943/9781400889433>
4. Porter TM. *Trust in numbers: The pursuit of objectivity in science and public life*. Princeton, NJ: Princeton University Press; 1995. <https://doi.org/10.1515/9781400821617>