MANAGEMENT CONTROL SYSTEMS AND RESEARCH MANAGEMENT IN UNIVERSITIES: an empirical and conceptual exploration.

**Purpose**

The purpose of this paper is to examine the Management Control Systems developed to manage research within UK University Business and Management Schools. Specifically, the paper examines internal management control responses to externally imposed Regulatory Systems. By examining organisational reactions to these systems the paper seeks to develop the conceptual framework of Management Control Systems.

**Methodology**

The paper explores Management Control Systems that comprise systems of performance measurement as a sub-set of performance management systems. It builds on previous literature that has identified perverse outcomes from the use of performance measurement within organisations. Empirically, the paper considers the UK Research Excellence Framework and the previous Research Assessment Exercises as externally imposed Regulatory Systems and it analyses the performance management and performance measurement practices employed by universities to resist and cope with these research assessments.

**Findings**

The paper finds that universities develop Management Control Systems, with performance measurement and management systems that contribute to even greater controls over individuals’ research activities than that intended from the Regulatory Systems. These new MCS are accepted by academics although they encourage a movement away from previously held academic values.

**Originality**

The paper analyses the resistance and coping strategies that result from the imposition of external performance measurement systems. It explains how resistance can lead to symbolic violence where participants become involved with their own subjugation.

**Keywords:**

Management control systems, performance management systems, performance measures, universities, research, symbolic violence

**Article Classification:**

Research paper

**Introduction**

Management control systems (MCS) are considered to be important because they enable organisations to track how they are performing and this in turn is seen as part of the feedback cycle that enable particular performance outcomes. Management Control systems incorporates both performance management systems and performance measurement, although too often performance management is simply reduced to performance measurement (Ferreira and Otley, 2009; Broadbent and Laughlin, 2009; Adler, 2011). Performance measurement is a necessary element of performance management systems, but on its own is insufficient and drives dysfunctional behaviour that achieves measured outputs but not necessarily optimal outcomes. A full understanding of performance management systems recognises that managing performance involves a myriad of activities, including developing a strategy, planning, measuring and evaluating performance, and rewarding performance. In the discussion that follows we assume a nested relationship with Management Control Systems describing a broader control process of which performance management systems form a part that in turn is enabled by performance measurement. In what follows we assume, therefore, that the literature concerning MCS provides the relevant context for our main focus upon the use of performance management systems and performance measurement with the two latter elements being technologies of organisational control.

Key to managing performance is the need to influence the behaviour of individuals. The very early work of Hopwood (1974) showed that individuals were more likely to resort to manipulation of results when they were also rewarded for achieving those results. This work provided the foundation for a tradition of research considering these relationships at some length. For example, Townley (1993) alerted us to the constitutive power of control systems and the possibility that internalization of institutional systems of control measures provided coercive yet (from the point of the controller) very effective self-control systems. In another example, Ahrens and Chapman (2004) suggested that MCS may be enabling, where the systems support and help individuals, or they can be coercive, where they restrict the behaviour of individuals. Despite this, not much research has focused on how the activities of individuals themselves may impact on whether MCS end up as enabling or coercive. It is important to consider how individuals contribute to the way MCS are used in organisations because it is not simply that *management* seek to develop systems of control but that, also, individuals develop systems to *control themselves* and that these latter systems are by no means less perverse. In this paper we seek to understand how it is that individuals and groups of individuals may become embroiled in their own subjugation within Management Control Systems.

Studies of MCS have considered, theoretically and empirically, how such systems are designed, how they are implemented and the various factors that impinge on their effectiveness (see for example: Ferreira and Otley 2009; Broadbent and Laughlin, 2009; Chenhall, 2003; Chenhall and Euske, 2007; Otley, 1994, 1999; 2003). Some studies have considered the individual components of MCS. For example, research has considered the negative impacts of performance measurement aspects of MCS on the behaviour of individuals (see for example Smith, 1993; Leeuw, 1996; Modell, 2001; 2004). However there remains a lack of work that considers the extent to which these negative impacts are due to the dysfunctions arising from the actions of individuals themselves, in the context of their trying to manage the intrusion. Our particular interest is on how MCS are developed and applied in the university research situation and how academic managers and academic members of staff interact with these MCS. We develop an understanding of MCS use from both an organisational perspective as well as from a micro –behavioural perspectives looking at how individuals react to them. Furthermore we consider how the requirements of societal regulators impinge on these internal organisational MCS. So whilst, for example, Osterloh (2010) has looked at how the management of research is governed by numbers, and analysed conceptually the possible effects of process controls, input controls, as well as output controls on behaviour of people, our focus is specifically on how academic managers, deans and academics manage and prepare for the UK Research Excellence Framework (REF). We argue that the latter is a particularly significant regulatory device affecting UK universities, leading to the development of internal MCS that comprise specific and extensive systems of performance measurement and performance management.

Our aims are twofold. Firstly, we wish to develop our conceptual understanding of management control systems through an exploration of performance measurement and performance management systems that university Business Schools develop to manage research in the context of the Research Excellence Framework. Secondly, by understanding the manner in which these management control systems are developed, received and resisted by participants in these organisations, we seek to outline some initial implications of REF for policy and practice.

We argue that the study of MCS is an exercise in understanding change in organisations and in order to understand these changes we need to analyse both the societal context as well as the organisational context (Broadbent and Laughlin, 2009). Our argument is based on the prior assumptions that the design of MCS is contingent on organisational history, structure, purpose, technology, size, culture, underlying values, and people (Otley, 1994; 1999; Ferreira and Otley 2009). In particular we are of the view that the nature of internal MCS that are developed and how they are implemented are also impacted upon by external structures of control within the societal context that the organisations exist. Within societal contexts, there are organisations that regulate the behaviour of organisations and seek to steer them in particular ways, especially in terms of making them accountable for resources provided. Tensions between the requirements of an organisation (in terms of its history, culture, etc.) and the demands of the regulatory organisations, creates contradictions for individuals working in these organisations.

Our motivation for undertaking this study stems from the concern that the internal MCS developed in response to societal regulatory processes have the possibility of alienating participants. Laughlin (1991) demonstrates a number of pathways that might result from attempts to introduce change (in this case, a change in MCS). Some organisations and the individuals within them may resist changes introduced by the regulatory control systems- he calls this rebuttal. More often rebuttal is impossible and other strategies of reorientation must be used. Laughlin also raises the possibility of colonisation, where the values of the organisation change and the imposed change becomes accepted. Laughlin’s categorisation was never intended to be comprehensive; instead it is seen as providing a theoretical skeleton in need of empirical flesh. It provides a language by which to develop empirical understandings and equally the empirics can elaborate the theoretical framework (Laughlin, 1995). In this case we consider empirically and theoretically the situation where internal MCS are imposed and, in managing their implementation, organisational participants further develop systems that are tighter and more alienating than the external control processes originally imposed by regulators.

The framework offered by Laughlin (1991) and elaborated by Broadbent and Laughlin (2013) offers a structural framework to help understand the processes of change and highlights the importance of discourse in changing the expectations and values driving the nature of change. However it does not provide a rich conceptual framework to understand the finer grained elements of change at the micro level. Hence we draw on two other frames, Bourdieu's concept of symbolic violence (Bourdieu, 1977; 1989; Bourdieu and Passeron 1990; Bourdieu and Thompson, 1991 Bourdieu and Wacquant, 1992;) and Espeland and Sauder’s ideas of reactivity (Espeland and Sauder, 2007), to enrich the conceptual lens for analysing how and why individuals subjugate themselves to MCS imposed as the result of external regulation, by going beyond their demands. Chenhall et al. (2010) suggest the use of Bourdieu’s theory of symbolic violence enables an understanding of MCS. We have taken up this idea and will illustrate the power of this frame of analysis in understanding MCS relating to control of research in universities. Arguably, this allows an analysis of internal processes of hidden domination, consensus creation and unwitting acceptances of processes harmful to individuals. Espeland and Lauder (2007) on the other hand, provide a frame of analysis that focuses on rankings as a form of performance measures and examines how organisations and individuals react to those measures. This frame allows us to consider, in a more nuanced way, organisational reactions to externally imposed performance measures. These two additional lenses - symbolic violence and reactivity - provide the basis for a richer understanding of the responses to MCS that academic managers of business schools and academics within them have developed in relation to REF. Our findings are suggestive of an attempt at reorientation that is developing into colonisation of the lifeworlds and interpretive schemes of Business Schools and their members (Laughlin, 1991; Broadbent and Laughlin, 2013). The transactional nature of the REF process, through the use performance measures encourages the adoption of commensuration and movements away from more holistic and relational performance management systems. New MCS are developed and accepted by academics although these controls encourage academic subordination and tighter controls and a movement away from previously held academic values.

The key contribution from this paper is the development of a generic understanding of MCS and of their implementation in situations of change. The paper draws from the extant literature and our own lived experiences in English universities and as part of a research community located in the area of Business and Management, more specifically, accounting, to initiate debate and to set out an agenda for a more extensive empirical research project.

We develop our argument in the next four sections. In the next section, the second, we provide a literature review of previous research work that has considered the design and implementation of MCS as well as the importance of contextual issues. We then develop, in section three, a conceptual framework, in terms of Laughlin’s middle range thinking, of ways to analyse the problem (Laughlin, 1995; 2004), drawing on and explaining Bourdieu’s ideas of symbolic violence, and Espeland and Sauder’s ideas of reactivity. In the fourth section we explain the UK Research Excellence Framework, highlighting the pressures it may create for university management of research. We analyse some of the management control responses UK Business and Management academic departments, in particular, have made to the Research Excellence Framework. In the final section, we provide a research agenda and suggestions for policy based on further illustrations of our conceptual reflections.

**Section 2: What do we know about MCS design and implementation in Universities?**

MCS design and implementation

The definition of MCS continues to evolve and relates broadly to those formal and informal, financial and non-financial information systems employed by organisations to set objectives and work towards meeting those objectives (Broadbent and Laughlin, 2009; Chenhall, 2003; Chenhall and Euske, 2007; Chenhall et.al, 2010; Ferreira and Otley, 2009; Otley, 2003; Simons, 1995). This paper will look at a central technology of MCS - the use of performance management systems and of their accompanying systems of performance measurement.

Recently Ferreira and Otley (2009) sought to move beyond performance measurement suggesting the need for looking to developing performance management systems. Their definition of performance management systems has given a specific and more rounded or holistic view of the nature of this approach to MCS. They suggest that performance management systems:

“ are the evolving formal and informal mechanisms, processes, systems, and networks used by organizations for conveying the key objectives and goals elicited by management, for assisting the strategic process and ongoing management through analysis, planning, measurement, control, rewarding, and broadly managing performance, and for supporting and facilitating organizational learning and change”(Page 264).

Formal controls include planning systems such as the use of budgets and targets to establish expectations and against which to monitor performance. They are “deliberately articulated” (Chenhall et al, 2010, page 742) controls for decision making. Informal controls are characterised by the use of more free flowing information and processes with dialogue and communication as the main ways of sharing information about activities and performance.

Whilst Ferreira and Otley (2009) recognise the importance of both formal and informal control mechanisms employed by the organisation to change itself in the light of its goals, Simons (1995) in his levers of control framework signals that there are four levers of control available to managers. These include the formal diagnostic controls including targets, and performance measures, used to monitor whether the individuals and the organisation are moving towards the organisations goals. Formal diagnostic controls need to be supported by the other control levers, belief systems, boundary controls and interactive controls. The belief systems relate to the organisations core values and missions which need to be communicated to and shared with organisational members, whilst the boundary systems establish parameters of what is permissible and what is not permissible. Interactive control systems on the other hand reflect the information gathering system that allows managers to focus on the changing external environment and the strategic uncertainties that they face.

Thus the overriding purpose of management control systems is to enable the organisation to move towards their objectives and to survive in changing environments. The key issue is that MCS work within organisations but operate in the internal and external context of the organisation. Furthermore performance management systems and performance measures operate as significant technologies of MCS.

MCS and performance management systems: Interplay between the internal organisation and the external environment

Broadbent and Laughlin (2009) stress the importance of context in trying to understand performance management systems. They argue that:

“Context also plays a major role in moulding the nature of any performance management system. This relates to the societal and organisational situation in which any performance management system is located and is trying to control.” (Broadbent and Laughlin, 2009, page 284).

They see two contextual issues that affect how MCS and performance management systems are designed. Firstly, internal organisational contexts are varied. Organisations may be single independent units or may exist as units within organisations. Thus, for example, we may discuss the MCS of a university as an organisation, or we may consider the MCS within a department within the university. Within universities there are different hierarchical levels, all of which may have their control systems, which may or may not be impacted upon by the hierarchies. Typically universities are comprised of academic divisions, faculties and departments, as well as non-academic departments (research departments, admissions, registry etc.). How MCS are designed in these different units may vary because each organisational context comprises its own history, purpose, size, technology, people, belief systems and environments. This contextual complexity has design implications for the MCS and performance management systems that develop.

The second important contextual issue relates to the external environment of the organisation and its relationship with especially, organisations within the environment that operate as regulatory systems. Such regulatory organisations exist at a societal level to regulate the behaviour of other organisations and may design their own external or inter-organisational regulatory and control systems in order to have an impact on how the organisations they regulate, create, design and manage their activities. Thus the design and implementation of the internal or intra organisational MCS may be impinged upon by external regulation. Laughlin (1991) argues that external regulation and external demands causes environmental disturbances for organisations and what organisations do within their MCS may be to respond to the external context and regulatory regime through rebuttal, reorientation or colonisation pathways. Whilst the rebuttal response is a clear rejection of the external disturbance, reorientation and colonisation both include changes being made to the internal MCS. The key difference between reorientation and colonisation is the extent to which the interorganisational external controls are internalised by internal organisational members in terms of penetrating underlying organisational values and ethos. With colonisation, organisational values are changed, whilst with the reorientation response they are not. Furthermore colonisation is often lead by significant powerful stakeholders within the organisation driving through changes (Broadbent and Laughlin 2013, page 212). To illustrate some of these ideas, Agyemang and Ryan (2013) provide two case study examples of a public sector organisation and a private sector organisation changing the performance management systems elements of their MCS through reorientation and colonisation responses respectively, as a result of external demands for increased accountability.

Whilst Broadbent and Laughlin (2009), highlight the complexities involved in designing performance management systems, their analysis remains at a highly conceptualised level. They alert us to the relationships between organisations and the different organisational set ups, inviting further empirical research to shed light on MCS and performance management system design in such complex situations. Whilst their analysis points us to the societal/ organisational nexus (macro and organisational), our work develops the conceptualization of MCS, and more specifically performance measurement and performance management systems, further by also considering how this nexus actually drills down to the individuals within organisations (intra and micro-organisational) and how they manage the control pressures deriving from this societal/organisational nexus. So we analyse how the societal context impinges on the organisation, how this impinges on sub units of the organisation and finally impacting on the individual.

Previous work on universities and MCS

Our particular context is the university as an organisation. Harley et al (2004) give a traditional view of universities as organisations.

“Traditionally, and somewhat idealistically, universities have been seen as collegial communities that have enjoyed professional autonomy, their members having the freedom to set their own priorities and goals according to criteria set by their disciplines, rather than by the institutional needs of their employing organizations. The scholarly ideal expressed a thirst for knowledge and love of learning uncontaminated by material considerations” (Harley et al 2004, page 330).

Whether this type of organisation ever existed or is simply a figment of a romantic imagination is open to question. Mulkay’s work has shown the mutability of scientific discourse and its construction (Gilbert and Mulkay, 1984; Mulkay, 1975). Anderson has also pointed to the significant invisible and unconstructive forms of control exercised in educational institutions including universities (Anderson, 1990). Whatever is the case, recently the traditional view of universities has started to change. As the type of managerialism associated with the NPM has been introduced into the external control of universities, systems within universities have also been driven to reflect the same logic. Deem’s work including her ESRC project in this field has been influential in this respect (see for example Deem, 1998; 2005). Aspromourgos (2012) suggests that the current view is that universities are like any other type of organisation producing commodities, in this instance teaching and research services. Recognition has been made of the intangible nature of the services of the universities and the associated difficulties of controlling these services. Universities are being required to respond to their customers, including students, employers, research councils and funding councils (Willmott, 1995; Parker, 2002; 2013). Universities therefore are also organisations that are faced with management control and performance management challenges linked to the societal /organisational nexus as well as their own intra organisational characteristics.

Our project considers one specific issue, that of research. This is a topic that others have already sought to understand. The problem of controlling research activity, for example through the use of performance measures, was studied by Osterloh (2010). Such “governance by numbers” could take the form of using output controls, process controls or input controls. Using Ouchi’s matrix which considers these two continua in the form of a four box matrix, she investigates the appropriateness of these three types of control mechanisms (Ouchi,1980). Output control relates to the use of output performance indicators such as citations, the number of articles published in peer reviewed journals, and the number of PhD completions, as a proxy for the output of researchers. These output measures are easily understood by external stakeholders, for example funding bodies or politicians, and herein lies their main advantage and disadvantage. They are diagnostic controls in that targets may be set for them and performance measured against these targets to assess how well the academic has performed. However as with other simple performance indicators they may lead to negative behaviour. Osterloh asks whether these output control motivate researchers in the right way so that unintended side effects do not compensate the intended performance increases. She highlights strategic behaviours by academics such as dividing research into multiple similar papers so that their output may seem to be significant. Other strategic behaviours include what she calls “academic prostitution” such as authors “cite[ing] possible reviewers because the latter are prone to judge papers more favourably” (Osterloh, 2010, page 275) thereby increasing the likelihood of publication. A major problem with the use of output controls in the management control of research in universities is that it may dull intellectual curiosity, demotivating rather than motivating academic research. Osterloh (2010) advocates the use of input controls, such as careful selection, and socialisation of peers as preferred means of controlling for research performance. Such input control mechanisms foster creativity through clan control, giving academics autonomy to direct themselves. Both input and output controls are founded on process controls, or peer evaluation of research paper (outputs) or individual potential (in the case of input controls).

In suggesting that the ideal control mechanisms for research are input controls, Osterloh seems to ignore the impact of the external environment on the design on internal MCS as discussed earlier. Universities are operating in environments where accountability to external stakeholders is increasingly emphasised. They struggle to maintain the “traditional ethic of collegiality” and self -regulation associated with pre NPM and managerialism in higher education (Willmott, 1995; Aspromourgos 2012; Harley et al, 2004).

Broadbent, Gallop, and Laughlin (2010) discuss the impact of the external environment of regulation on university management. Drawing on Habermasian theory of steering they argue that societal steering media, such as government departments with responsibility for funding universities, often employ transactional steering mechanisms to control the activities of universities. Transactional steering media are based on “command and control” and represent formal controls. These external pressures are therefore likely to impact on the extent to which managers within university departments feel able to employ particular control mechanisms to achieve the specified outcomes required societally. Rankings and league tables that are used in controlling universities create pressure on university departments. Weingart (2005), as cited in Osterloh (2010, page 268) suggests:

"Academic rankings are intended to unlock the secrets of the world of research (Weingart 2005, page 119) for journalists as well as for deans, administrators, and politicians who have no special knowledge of the field.”

Our own experience suggests that these performance measures can become institutionalised in internal MCS, providing the basis for performance management systems in relation to hiring and promoting faculty members.

Internalising and individualising external MCS

Some previous work on the impact of societal transactional mechanisms on the internal management of universities has focused on the individual within universities, thereby giving a micro/ agent approach to management control issues. The work of Townley (1997) for example, considered the power of control systems that become internalised and individualised as a result of pressure from external organisations upon which there are financial dependence. Her particular focus was on the introduction of performance appraisal systems for academics in the UK introduced as a result of recommendations made by the Jarrat Committee[[1]](#footnote-1) on “Efficiency in Universities” in 1985. Townley (1997) studied how universities responded to the demand for appraisal systems and shows that despite reactions against this control they were implemented. Townley’s analysis does not extend to explaining why, the developmental appraisal systems were accepted. Arguably, universities had no choice but to introduce a performance evaluation system for their academic staff, so the developmental appraisals were seen as the lesser evil. This therefore represented a reorientation response to the inter-organisational control of the requirement for appraisals to be conducted. However by accepting this form of external control, universities facilitated the introduction of other control initiatives such as

“regular national research reviews and reviews of the quality of teaching on which university funding is now dependent. All have resulted in de facto individual performance review of a judgemental nature” (Townley, 1997, page 281).

Townley’s work signals the power of external control systems becoming internalised and individualised and shows how the State, as a supplier of funding, with positional power tends to dominate discourses using economic pressure, legislation as well as symbolic power (Cooper et al 2011; Broadbent et al, 2010). Universities, being under external accountability pressures, invariably are forced to comply. Further examples of this are provided by Parker (2013) when he describes how universities strive to demonstrate external accountability to the State through a variety of internal accountability mechanisms and management control practices including the development and use of quantitative performance indicators that cascade through the whole organisation, to departments, faculties, schools and down to individuals. Broadbent and Laughlin (2013) also describe how senior managers, such as Deans, within universities often act as “boundary managers”, balancing the requirements of the external pressures with the expectations of internal university stakeholders including academics, students and university boards of governors. As part of reorientation response, internal management control systems may change creating pressures on academics and who may then become exposed to hidden forms of control (Anderson, 1990; Parker, 2013). Bourdieu’s notion of symbolic violence as explained later in more detail, analyses the hidden nature of such violence; violence that is not recognised as such but rather unconsciously accepted as the norm and taken for granted as the right way for things to happen. But individuals are reflexive human beings and react to control systems (Espeland and Sauder, 2007). So the responses to external pressures take place in a variety of ways and impact in several, and often unclear ways. In this paper we develop more generic understanding of how MCS are either resisted or amplified by members of organisations through their own actions and attitudes.

**Section 3: Conceptual underpinnings**

There are many ways of gaining an understanding of empirical situations. This project uses “middle range thinking” (Laughlin, 1995; 2004) and draws on a range of theoretical frames to analyse how research is managed in universities. Middle range thinking is distinguished by the belief that there are general empirical patterns that are skeletal rather than complete as in positivistic work, or absent as in interpretive work. Essentially it sees theory as providing a conceptual language by which to explore the empirical situation without necessarily defining it. Furthermore, theory may be changed by understandings generated from the empirical insights. In the middle-range sense the goal is neither to apply nor to test theory. Specifically, this project draws on Habermasian notions of communicative action and steering (Habermas, 1984; 1987; Broadbent, Laughlin and Read, 1991; Laughlin, 1991; Broadbent and Laughlin, 2013), enriched by Espeland and Sauder’s notions of reactivity (Espeland and Sauder, 2007) and Bourdieu’s ideas of symbolic violence ((Bourdieu, 1977; 1989; Bourdieu and Passeron 1990; Bourdieu and Thompson, 1991; Bourdieu and Wacquant, 1992). The three approaches selected will provide the language for examining and understanding how research is managed in universities. The researcher plays an important and structured role in developing understandings of the empirical situation, using data collection and analysis methods that are qualitative. The key methodological approach is that of a critical discursive approach. Thus in developing this paper, the two authors have spent several hours discussing the phenomena, sharing ideas and critiquing ideas. Our experiences as academics, as well as those of our colleagues, in a research intensive university have been compared and analysed as part of this discursive process gaining an understanding of how research is managed in universities. The key research methods used at this stage of the project is participant observation and our own lived experience. At this stage the research remains exploratory. The paper will focus on the external regulatory control that has been implemented on UK Universities in general in relation to research, the Research Assessment Exercises (RAE) now mutated into the Research Excellence Framework (REF) and specifically its use in the area of Business and Management.

Our conceptual frames enable us to examine three issues. Firstly, the interplay between external regulatory controls and internal organisational controls is studied. This is done through the lens of the nature of the performance management systems (Ferreira and Otley 2009; Broadbent and Laughlin 2009; Broadbent and Laughlin, 2013) that have been developed and from developments of Habermas’ theory of communicative action, which introduces the ideas of the systems and lifeworld (Habermas, 1984; 1987). Together these enable recognition of both the tangible and intangible aspects of control. Broadbent, Laughlin and Read (1991) note that the societal lifeworld – the repository of societal norms and values that give meaning to everyday life by forming the background of everyday actions- inform the societal systems, such as universities, that are the more concrete arenas of action. Institutional steering media are institutions formed with the structural role to ensure the systems enable lifeworld concerns to be achieved. These are institutions such as the governmental departments in charge of educational policies[[2]](#footnote-2) and the associated institutions they delegate to manage this for them (see Broadbent, Laughlin and Gallop (2010) for a fuller explanation). The regulative edicts that they employ to guide University behaviour are institutional steering mechanisms that provide environmental disturbances to the Universities and university own value sets.

By employing this initial skeletal framework, we gain a language by which to analyse the relationship between the societal lifeworld, the governmental institutions and the workings of universities. At the societal level institutional steering media, such as funding bodies (guided by the demands of the relevant Government Department (DBIS, the Department for Business Innovation and Skills), have the role and the positional, economic and regulatory power to steer changes in the organisational control processes within universities. Broadbent (2011) argues this makes it difficult for universities to rebut pressures for change. Furthermore, universities themselves may be analysed in the same manner as systems within society. In this sense they develop their own value sets (university lifeworld), and actions and their own internal management control systems that can become only loosely coupled to those that are embedded in the regulatory regimes to which they are subject. In effect, there may be several and differing understandings of issues like the quality of research, the nature of academic freedom, the linkages between teaching and research and the impact of research. The university organisational value systems are contested and often in flux. This skeletal framework does not give us much help in understanding the fine detail of the university lifeworld, and how it shapes their responses to external regulatory control mechanisms, and neither does it explain the changes made to their internal management control systems. This requires empirical analysis. However some initial empirical work in this field (Broadbent and Laughlin, 2009) highlights two differing approaches to management control: relational and transactional approaches and point to the increasing use of the latter. Transactional MCS tend to stipulate the desired goals (usually through targets and performance measures) of the control system and also the means of how to achieve them whereas with relational mechanisms the ends and the means are decided through discourse (Broadbent and Laughlin, 2009; 2013). Transactional MCS instigate a ‘something for something’ approach that intensifies a focus on performance measurement rather than the more holistic performance management. Thus, we can already recognise that the steering mechanisms in the skeletal model might take rather different forms.

To further enrich the language with which we can frame our understanding of the detailed actions of individuals and groups of individuals within organisations, such as universities, in response to external controls we turn to the work Espeland and Sauder (2007) for our second conceptual language. Espeland and Sauder (2007) discussed explicit responses to external controls in a similar field to that of our present study. They highlighted the notion of “reactivity” by studying the responses of organisations and people within organisations to media rankings of law schools in America. Rankings are performance measures aimed at controlling public institutions .i.e. external controls, although in this case they derive from the media and not funding bodies. Starting from the standpoint that reactivity is an outcome of human reflexivity and that people alter their behaviour in reaction to evaluations, and measurements, Espeland and Sauder (2007) identify two key mechanisms of reactivity (i.e., how reactivity occurs) and three possible effects. The mechanisms of reactivity seek to explain how people and groups of people make sense of things and include “self-fulfilling prophesies” where reactions confirm the expectations embedded in the measures, or “commensuration” where qualities are translated into quantities to simplify and decontextualize information. The possible effects of reactivity include firstly, changes to resource allocations, secondly, redefining organisational scripts and thirdly gaming (Espeland and Sauder, 2007). Though not framed in this way by Espeland and Sauder, arguably, the mechanisms of reactivity identify ways in which people internally within universities may react to external performance measures, whilst the effects also signal some internal performance management system changes that may occur. This framing helps us to make sense and analyse, in a more nuanced way, the nature of the internal management control system changes, adding to the broader explanations of rebuttal, reorientation and colonisation suggested by Laughlin (1991). Arguably, both self - fulfilling prophecies and commensuration reactions are forms of reorientation where the inner workings of the organisation changes in ways that protect the organisation’s lifeworld values whilst seeming to accept the external disturbances. Espeland and Lauder therefore enrich the language by which to analyse the changes to the internal management control systems that have been generated in relation to the performance measures contained in the RAE/REF exercises in the academic area of business and management, and the responses of academics belonging to this area. Despite this, the Espeland and Sauder language does not help us to explain why people may react in the way they do and only focuses our attention on how reactivity occurs.

The final conceptual understandings that we will seek to explore relates to the need to reflect on the nature of the reactions of people and organisations, and on why people and organisations react in the way they do. In particular we take an interest in the extent to which MCS introduced to resist the impact of the Research Assessment Exercises instead of providing a means of absorbing the change and mitigating its effects are instead amplified. In this sense they might be seen as acts of symbolic violence (Bourdieu, 1977; Bourdieu and Wacquant, 1992; Chenhall, Hall and Smith, 2010; Cooper et al.2011; Farjoudon and Morales, 2013; Oakes et al, 1998). Symbolic violence is a concept proposed by Bourdieu and defined as: “violence that is exercised upon a social agent with his complicity” (Bourdieu and Wacquant, 1992, page 272); it is the "gentle, hidden form which violence takes when overt violence is impossible" (Bourdieu, 1977). Symbolic violence enables dominant and powerful groups of individuals to “set the rules of the game, such that other groups participate in pursuit of dominant interests, possibly unknowingly or in the belief that they are pursuing their own interests (Farjoudon and Morales, 2013). It encapsulates every day processes that are made to seem to be legitimate even though they are advantageous to some whilst disadvantaging others. Acts of symbolic violence are often not recognised as such, but rather tend to be misrecognised and then taken for granted as part of socially acceptable practices and behaviour. Individuals begin to believe in, contribute to, and accept practices that may in fact be intimidation. As Cooper et al (2011) explain:

“Part of their makeup is that acts of symbolic violence are socially established and unconsciously accepted. Within our social relationships and practice, complicity of the dominated is necessary if symbolic domination is to be realized” (Cooper et al, 2011, page 746).

It is the fact that there can be complicity on the part of those that are controlled that is of interest to us conceptually. It opens up the possibility that coping or resistance strategies to external regulatory controls may lead to internal MCS that ‘get out of control’ and to a colonisation of a lifeworld rather than to the first order change of re-orientation (Laughlin, 1991).

Before turning to this, in the next section we sketch out broadly the context in which universities manage research processes.

**Section 4: The UK REF Context: External and Internal Contexts of MCS in Universities**

External overview: a transactional MCS.

The Research Assessment Exercise in the UK was introduced in 1986, an exercise repeated in 1991, 1996, 2001 and 2008. In 2014 it will be implemented again as the Research Excellence Framework and along with measurement of research output quality and environment it will for the first time seek to measure the impact of research on users. It is important to be clear that this exercise is a way of seeking to allocate research funding to public universities and as such its original conception was not primarily as a control on research activity. The introduction of impact measures has perhaps changed this situation, as there is now a stated desire to reward research that can benefit society. It has been argued that much high quality research has been intended only for an academic audience and this is not welcomed by the state.

The RAE/REF assessments relate to that part of research funding that is allocated as part of the overall grant provided to Universities by Government. A higher grading in the research exercise will result in a higher quantum of research block grant, showing the transactional nature of the process. Other funding is available to universities on a bidding basis through the research councils, but RAE/ REF funding allocated via the funding councils on the basis of the research assessment can be spent at the discretion of the university. Given the fact that the majority of university costs are fixed, changes in the size of this funding block can have significant effect on the financial position of any university. An increase in the amount allocated is beneficial as it is a marginal income not necessitating extra matching outlay. Decreases in funding are problematic as it is not easy to cut spending when many costs are by their nature fixed.

For universities the results of the Research Assessment Exercises have been very influential indeed and have acted not just as an allocator of resources but as an indicator of esteem for individuals and for institutions alike. For example, recently, one university Vice Principal in a letter to academics signalled this as they prepare for the Research Excellence Framework and has stated:

“The REF determines two things –both extremely important. One is, via our quality profiles and the subsequent calculations undertaken by HEFCE, the amount of QR income that we receive up until the next REF exercise, probably in 2020. This is a significant fraction of our overall income. The second is the prestige that the university has either amongst business, government and our peers in other institutions, amongst our potential research students, and our standings in domestic and international league tables which influence our prospective undergraduates. The objective of the REF panel is to optimise the submission of the University for the benefit of the University, but in doing so to also benefit everybody who works here” (University A, letter dated 26 April, 2013).

Because the results of the REF has two important consequences, though one is a direct consequence of the REF and the other more indirect, this has focused the efforts of institutions and individuals on achieving the highest possible gradings in the exercise and brought synergies between institutional and individual incentives. This has amplified the emphasis on the assessment considerably. For institutions a high RAE grade has provided both funding benefits and reputational visibility. Universities wishing to maximise both these benefits have sought to employ individuals with the attributes highly regarded in RAE. Consequently there is a market for these individuals that has benefited individuals financially (they get paid more!) and in terms of their own esteem. As Harley et al (2004) suggest:

“Much of the RAE’s power to control derives from the acceptance on the part of academics themselves that individual and collective opportunities depend upon their department achieving a good rating. The cost of failure in terms of academic career could be considerable for both self and others. Institutional ratings confirm high status within the profession and the funding to attract good staff who would contribute to (even) higher ratings next time round. Low ratings could set up a vicious circle of decline, leaving staff relegated to second-class citizenship within the profession, trapped in a low-rated research or predominantly teaching-only department devoid of the resources to pursue anything but the most basic of scholarly activities. High ratings therefore could be pursued with a brutality once alien to the academic community but justified in terms of the collective good rather than individual or organizational self-interest” (Harley et al 2004, page335/336).

In summary the impact of RAE/REF performance measure is considerable and consequently they have affected the behaviour of both individual academics and universities. What was originally an allocation device has come to exert output control over individual activity and is now a powerful control device with numerous systems associated with it at the university institutional level. It is an external or interorganisational management control system embedded in a transactional approach – with a ‘something for something’ motivation. If the University or individual academic offers the required outputs then they will be rewarded. It has also spawned the societal institutional system required to measure the various aspects that now constitute research quality. In that sense it has created a societal steering system and a series of steering mechanisms.

The societal steering institutions and mechanisms[[3]](#footnote-3)

RAE and now REF exercises are managed on behalf of the Department for Business, innovation and Skills DBIS (and in previous incarnations, by Department for Innovation Universities and Skills (DIUS) and the Department for Education and Skills (DFES)) by the Higher Education Funding Council for England (Hefce) on behalf of all funding councils in the UK[[4]](#footnote-4). Hefce provides the administrative support and is key in providing an overall framework for the measurement system in accordance with the guidance of DBIS who are in turn guided by the demands of HM Treasury, the ultimate guardians of the government budget. The measurement system is operationalised by a number of peer review panels and sub-panels within each discipline. The chairs of the panels and sub-panels are appointed by Hefce and are academics. Peer reviewers as the name suggests are colleagues from the various disciplines nominated by their academic associations and other stakeholder groups such as professional bodies. They are chosen by the panel chair and take into account the need to have a gender balance and a geographical and institutional dispersion of membership, as well as full subject coverage. The majority are academics but in the forthcoming REF there will be greater user involvement as the need to measure impact is now part of the exercise. The process is one of peer review and goes no further than ranking the field. However, the results of the deliberations form the basis for separate funding decisions taken by each of the funding councils.

The control mechanisms are embedded in the measurement system. Output measures, as explained earlier, are more easily understood by external stakeholders (Osterloh, 2010). The criteria for measurement are provided in a general framework by Hefce, but consultation has been taken on the detailed criteria for each of the panels and sub-panels. This consultation has some effects as, for example, in business and management it has been accepted that citation data will not be used to assess publications. However, the overall shape of the measurement system is fixed. In past RAEs it has comprised (for a standard submission) assessment of four pieces of published work for each academic submitted, alongside assessment of the research environment of the unit of assessment and the esteem accorded its members. The resulting opinion is an assessment of the submitted unit of assessment as a whole, not of the individuals within it. In the REF a new element has been added and esteem has been dropped. The new element is a measurement of the impact of the unit of assessment in the period of assessment based on the research undertaken over a much longer term period. This is currently raising much debate and as a new element is of concern to universities seeking to present a good account of their contribution. However over the years the main element of measurement has been of the published research outputs. This has led to much emphasis on the quality of published outputs and how they are perceived to be measured by RAE/REF. The REF guidelines are shown in Table 2 below.

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| Table 1: REF Guidelines Overall quality profile: Definitions of starred levels  Four star Quality that is world-leading in terms of originality, significance and rigour.  Three star Quality that is internationally excellent in terms of originality, significance and rigour but which falls short of the highest standards of excellence.  Two star Quality that is recognised internationally in terms of originality, significance and rigour.  One star Quality that is recognised nationally in terms of originality, significance and rigour.  Unclassified Quality that falls below the standard of nationally recognised work. Or work which does not meet the published definition of research for the purposes of this assessment.  <http://www.ref.ac.uk/panels/assessmentcriteriaandleveldefinitions/> (accessed 27th November 2012) |

Operationalizing this system in the UK is not a mechanistic process although in some jurisdictions in some similar exercises there has been an attempt to grade journals and use this to grade the papers within them (for example Australia’s exercise in 2010). In the UK and elsewhere some attempts have also been made to use measures such as citations, but whilst accepted in some fields, the lack of coverage of citation indexes in others has rendered this approach inadequate. In the fields of Business & Management and Accounting & Finance, assessments have been and remain achieved by peer-evaluation of each output. Sub-panels have done this by reading and then grading the outputs (the paper by Ashton et al (2009) provides a fuller commentary on the processes used by the Accounting and Finance sub-panel in 2008).

Internal University MCS

At the University level each of the RAE/REF exercises has led to a process designed to assess the outputs of each individual eligible for submission to the exercise and also to scope which units of assessment are therefore to be submitted for the University. A person with a record deemed to be of insufficient quality that may undermine the score of the University as a whole will not be submitted. For example one university, in a letter to academics has stated the following:

“The objective of the [internal] REF panel is to optimise the submission of the University for the benefit of the University, but in doing so to also benefit everybody who works here.  For this reason, we will always err on the side of caution when it comes to assessing outputs.  If the inclusion of a member of staff depends on an output that is borderline and the [internal] REF panel cannot be absolutely certain that it is at or above the relevant threshold, then we will judge it to be below and that member of staff will not be included. We will do our best to be fair but we will not take risks with the overall University submission” (University A, letter dated 26 April 2013).

External advisors are often used alongside senior colleagues in the home institution to make this assessment of an individual’s performance as the RAE/REF methodology has meant universities paying more interest in individual research outputs as signalled in the quote above (Harley, et al, 2004; Willmott, 2011). However, the final understandings can only be seen when the REF results are published. This means that individuals and managers are working in situations of extreme uncertainty.

Espeland and Sauder (2007) suggest that the reactivity to such a control system (one dependent on performance measurement rankings) may take two forms. These are helpful to understanding the actions of the societal steering institutions (Hefce) in the formation of steering mechanisms and the reactions of university managers in implementing their university control systems. First, those implementing the control may render it a self-fulfilling prophecy that confirms expectations, although Hefce as a societal steering institution may not have any such intention. Thus achieving a low RAE/REF score may project the image of a university as low in ranking and status. The RAE/REF, whilst primarily intended only as a vehicle for funding allocation can be conflated with a university reputation. This then creates “artificial differences that begin to be seen as real” (Espeland and Sauder, 2007, page 12). For some university organisations the RAE/REF financial allocation may be so low that reputation is all that there is to ‘play for’ especially since reputation is perceived to impact on student numbers and the quality of students applying to that university. Thus, financial gains on the margin might be insignificant but the reputational gain may be more significant. The outcome is that managing research has become closely aligned with reputation management.

We would argue that reactivity at the university level has driven commensuration. The difficulty of managing research alongside the importance of successfully achieving the best reputation requires some means to develop control has been sought. It is this that has led to the development of control systems of commensuration. Here the tactic is to translate the qualities of research into quantitative measures that simplify the assessment of research quality. This provides some illusion of objectivity for university managers seeking to control issues about which they do not have sufficient knowledge. This decontextualizes the information about research for universities and makes the performance management of research more ‘manageable’. The measurement system offered by Hefce enables (perhaps encourages) such an approach; even though the implementation of this approach within the RAE/REF assessment processes is softened by the peer-review systems. University managers seeking to maximize resource and reputation have an interest in developing MCS linking the outputs they wish to control to the measurement system developed to measure them. Equally those subject to those measurement systems at the individual level will make similar translations of their work into the metrics of performance measurement. Thus, at the university level, the RAE/REF performance outcomes that have an impact on resource allocation (Espeland and Sauder, 2007) and reputation encourages the quantification embedded in these transactional steering mechanisms employed by Hefce. In effect the RAE/REF outcome measures enable commensuration.

Commensuration simplifies the tasks for universities in selecting individuals for inclusion in the exercise. Qualities are translated into quantifiable metrics to select those academics whose papers are deemed strong enough not to risk the overall grading of the university. One university explained it in the following way to its academics:

“Essentially everyone will be classified either as having a Strong, Weak or Marginal case for inclusion relative to the Quality Threshold that has been agreed for your unit of assessment by the REF Panel.  This means that in the case of strong cases, your outputs have been assessed as already meeting the quality threshold. It is highly unlikely that you will not be included – but is not completely certain” (University A, letter dated, 26 April 2013).

Although emphasising quality of research, commensuration defines the underpinning quality threshold for inclusion in REF in this particular university. Thus, to be entered into the exercise any academic must be deemed to have research ‘worth’ 12 points[[5]](#footnote-5), this being the value of the total points required from the four papers submitted by an academic. There has arguably been a change to organisational discourse as greater emphasis is put onto RAE/REF activity. This has been taken up by individual academics as they discuss their research. Thus, some refer to the ‘4x4s’, a category relating to the researcher who is viewed (often by themselves) to have 4 x 4\* publications, not the hefty vehicles beloved of some drivers who enjoy their larger size.

Gaming is clearly evident: institutions look to REF potential in their recruitment choices, their reward systems as well as their choice of who should be submitted for assessment. For example at the University of Leicester , non-submission as an academic into REF has been argued to be “clearly an important performance indicator…for both financial and qualitative reasons” that may lead to consequences for academics as their employment contracts may be changed from teaching and research into teaching-only contracts (Jump, 2013). However, in the same letter the university insists that the REF will not have an impact on the careers of academics.

“A memo sent to Leicester staff on 10 June by the institution’s senior pro vice-chancellor, Mark Thompson, says that the university stands by its previously agreed “general principle” that non-submission to the REF “will not, of itself, mean that there will be negative career repercussions for that person” (Jump, 2013).

Whilst there is disquiet amongst academics about the use of metrics at University level, individuals, arguably, also engage in RAE/REF gamesmanship and /or “academic prostitution” (Osterloh, 2010) in deciding where to publish and how much effort to put into other aspects of their portfolio of duties.

In sum, what we see is that at the university level, the reactions to the RAE/REF performance measures has been mainly through commensuration as universities have tried to reorient their MCS towards the transactional steering contained in the RAE/REF and individuals have reacted accordingly. But as Broadbent and Laughlin (2013) suggest, strategies of resistance, such as reorientation and other coping strategies are significant and costly in the broadest sense. They engage universities and individuals in activity that might otherwise be oriented to other things that might offer different rewards. Indeed the inclusion of the measurement of impact in the REF is in reaction to the claimed problem of academics writing only for academic journals that are not accessible and useful beyond the academic community. This raises policy questions about the evaluation of implementing RAE/REF, a policy that seems to be adopted more and more broadly in nations across the world.

Tools of resistance, or tools of subjugation?

As noted above, in the context of RAE/REF there has been much discussion about the extent to which the exercise is driving academic activity in particular ways. The policy and practitioner community as represented by government have seen the tendency of academics to write for each other as problematic and have successfully pushed for impact to be included in judgements about REF. In the consultation debates prior to REF, practitioners voiced the opinion that academics were unwilling to work with them as they were under pressure to write for academic journals and could not do practice facing work. Academics have voiced the view that RAE/REF inhibits and constrains their portfolio of work. Writing for professional journals or writing texts, or even books is claimed to be frowned upon by University managers or by the RAE/REF guidelines. In-depth or longitudinal work is seen as difficult to accommodate in the context of a need for regular publication. The range of journals published in appears to be constrained by University strictures about where to place work and what is deemed acceptable. In this sense the internal management control systems (MCS) around the RAE/REF are arguably challenging many aspects of the taken for granted values of the academic. The MCS are controlling academic professional work through the specification of criteria for excellence and more specifically through the operationalizing of the criteria in the MCS adopted within universities as they to seek control their RAE/REF results.

Resistance strategies to RAE and REF have been sporadic and indeed RAE/REF has been advantageous for some universities and some individuals who have benefitted materially from the results of the exercise and the game-playing accompanying it. In the context of the systems for choosing panel membership and in the consultations on the nature of the criteria used, there has been some success for academics in influencing the assessment process. In the reactions to the demands of RAE/REF developed by universities and academics we have suggested that there has been some reorientation in that publication output rates have risen since the inception of these systems. We can posit some level of acceptance (possibly colonisation (Laughlin, 1991)) as individuals and universities reap benefits from this in increased salaries and increased grant allocations. There have also been complaints and attempts at resistance. For example, as the funding pot is stable one University’s win is another’s loss. The Russell Group of so called elite universities has called for a further concentration of funding which might be construed as an attempt to protect their own interests. For example:

“REF should ensure that QR funding is concentrated on Russell Group universities. [Professor Michael Arthur](http://en.wikipedia.org/wiki/Michael_Arthur) used a [HEPI](http://www.hepi.ac.uk/) [Higher Education Policy Institute] conference last week to state his view. Criticising the outcome of RAE 2008, which funded excellent research wherever it was found, he said that "if we carry on with that trend ... and take money away from those universities that have been highly successful in the past, we end up with a progression to mediocrity."(Research Fundamentals, 22 October 2009 <http://fundermental.blogspot.co.uk/2009_10_01_archive.html> accessed 8 October 2013).

It could also be recognition that current funding levels are insufficient to support all our universities to enable them to be internationally competitive. At the individual level, those who have not been successful in the RAE/REF game can feel belittled and marginalised. Individual academics have begun to feel insecure in their employment especially where the university has introduced preferential salary, promotion and other performance rewards and treatment for “research stars” as part of their performance management system for managing research (Aspromourgos, 2012; Harley et al 2004).

However, in the specific context of the Business and Management subject area there has arguably been one particular attempt to seek to ‘manage the processes’ of quality assessment more generally, and this has been seen as potentially relevant for the RAE/REF, which has emerged from the academic community itself. This is in the development and use of the ranking of journals contained in the Association of Business Schools’ (ABS) Academic Journal Guide rankings index. The Association of Business Schools is a key player in the business and management academic community. It signals this dominance in the Business and Management area when it states on its website that:

“The ABS is the voice for the UK’s Business Schools and independent Management Colleges and sets the agenda for business and management education in the UK within an increasingly international environment. It develops influential policies and promotes, communicates and lobbies on these at local, regional, national and international levels as appropriate” (ABS website accessed 3 May 2013).

Currently it has 117 members UK and international Business Schools and “as the voice of business schools, the role of the Association is to shape events as well as to respond to them – to influence the environment in which our members operate and to help equip them with the skills and resources they need to maintain their international standing” (ABS website). The ABS Academic Journal Quality Guide rankings have been projected as an objective device to help assess the quality of research papers.

The ABS website describes the guide in the following way:

“The ABS Academic Journal Quality Guide is a hybrid based partly on peer review, partly on statistical information relating to citation, and partly upon editorial judgements following on from the detailed evaluation of many hundreds of publications over a long period. It provides guides to the range, subject matter and relative quality of journals in which business and management and economics academics might publish the results of their research - empirical and theoretical. The Journals included cover a wide range of disciplines, fields and sub-fields within the social sciences, representing an inclusive approach to what constitutes business and management research.” (ABS website, <http://www.associationofbusinessschools.org/> accessed 29 November, 2012).

The ABS Academic Journal Guide is arguably a further example of commensuration that was intended to simplify and control the assessment of published outputs and make a visible statement about the nature of the research within the community. The ABS Academic Journal Guides ranks journals purportedly by some measure of quality, but like all forms of prior journal ranking is *not* used by the RAE/REF sub-panels as part of their assessments as they use peer evaluation of papers. However, the ABS Academic Journal Guide have been adopted by a number of universities and many individuals in their preparations for RAE/REF as providing indications of the quality of their work. The classifications of research publications enabled by these journal rankings allow individuals a simple and easy means by which to measure deemed quality (albeit of the journal not of the work contained within it) and to therefore make judgements or claims on the work of others or themselves. These judgements and claims can be operationalized in the context of RAE/REF when making decisions about who of the eligible population should be entered for the exercise. They can also be used in hiring or promotion decisions. Their simplicity and transparency makes them a powerful tool for performance management as its seeming simplicity enables managers to assess the work of colleagues.

The nature and use of journal rankings: an example of symbolic violence

Using journal rankings to provide an indication of research quality provides a seemingly objective system that was seen as potentially helpful. The genesis of the ABS ranking of journals was initially seen as providing Business School Deans with a way of understanding the quality of work undertaken by academics in fields of study they were not familiar with and therefore helping them to manage their own Schools (Morris et.al 2011). They were offered as a way of formalising, the informal evaluations that arguably took place anyway. Like any tool a journal ranking can be taken into other arenas and used as it was not originally intended. Criticisms of the use of journal rankings suggest that such rankings can constrain creativity and limit researchers, as publications are geared to the demands of a particular set of top rated journals (Nkomo, 2008; Sangster, 2011; Willmott, 2011; Hoepner and Unerman, 2012). Nkomo (2008) calls this the “seductive power of journal rankings” or one that leads academics away from proper conduct and corrupts (Nkomo, page 106), whilst Willmott (2011) uses the term “list fetish” in a similar way. It can constrain the development of new journals opening new fields and offering different possibilities for study and publication. It is seen by many as acting as a constraint upon young academics that may not be able to publish extensively in particular journals in the timeframe allowed for them to establish their careers. It is not true to say that every paper published in the most respected journals is equally and highly significant. Neither is it true to say that a paper published in less highly rate journal is of lower quality. Whilst journal rankings offer a guide, it cannot be said that they offer objective guidance on all the papers published in them, they are not a panacea. “We know that the quality of and contribution of a scholarly article cannot credibly be evaluated by consulting the ranking of the journal in which it has appeared” (Willmott, 2011, page 430).

The Australian equivalent of RAE, called Excellence for Research in Australia (ERA) has used journal rankings in the past, but in the exercise undertaken in 2012 it abandoned their use as they were not seen as helpful. Instead the Australian exercise has used a system of peer review. However, the rankings that were conferred in previous exercises are now part of the academic discourse and seemingly have become part of the lifeworld of universities and academics. This is encapsulated in a question from a young academic who when seeking advice about a paper asked a senior colleague whether it was suitable for an A- rated journal or if they should instead aim ‘lower’ for a B or C rate outlet. Recently in a discussion about research publications in the subject area of economics as a consequence of decisions by the Australian Business Deans Rankings Guide the following comment heralded the extent to which journal rankings discourse has permeated the performance management systems and the consequent Management Control Systems of universities and academics.

“A publication in a top-ranked A\* journal earns serious revenue for the university where an academic is employed, and serious brownie points for the academic in terms of career and promotion prospects. A publication in a B-graded journal is worth much less; a C-graded is effectively “thanks for trying”. The many ungraded journals are ignored completely. So the rankings are a big deal for academics, and they strongly affect the direction of research by economists” (Keen, 2013).

In the UK a similar discourse has developed and targets for performance are sometimes set in the context those rankings. This has raised disquiet for some colleagues, but is seen as helpful by others. It follows that there is no consensus about the use of rankings. Neither is there consensus about the effects of the RAE/REF process more generally. The questions of whether this whole approach is serving a useful purpose in relation to performance management or to scholarship more generally remains a question requiring more evidence if a satisfactory answers are to be provided.

The use of the ABS Academic Journal Guide might, given the power of its rankings to define individual academics’ research, be seen as a tool of symbolic violence. It is a wide-ranging and pervasive tool and academics are complicit in the way it defines their work despite their disquiet that the tool does not do justice to the complexity of research quality and to individual papers published within the ranked journals. Thus, in the context of seeking to resist the imposition of the need to rank research quality (through RAE/REF), academics in the area of Business and Management have adopted a tool – the ABS Academic Journal Guide, which enables a tightening of the control upon them as individuals. Arguably, we have developed an internal MCS initially created as a means of reorientation (Laughlin, 1991) to an externally imposed performance measurement that has created a tighter control over individual academic actions than the external regulatory system perhaps intended. As an academic community, we have been complicit in creating our own subjugation through performance management and performance measurement systems of symbolic violence.

Symbolic violence is often misrecognised (Cooper et al, 2011; Farjoudon and Morales, 2013; Oakes et al, 1998), but its presence enables dominant groups to “set the rules” of the game. The Association of Business Schools is a dominant player in the business and management arena and may exert symbolic violence without its members recognising that this is happening. ABS’ power is hidden by its leadership role in the community, which makes its position appear legitimate to members who thereby follow its policies in the belief that the ABS operates in their interests. As argued by Everett (2003), powerful actors use symbolic violence to gain dominance whilst claiming neutrality.

In summary, a tool for ranking research publication quality based on the location of publication, the ABS Academic journal-ranking guide has been formed by powerful elements in the academic profession itself and accepted by many members of the academy as a whole, not just academic managers. The journal ranking guide, a performance measurement tool of control, has infiltrated the belief systems of academics and been accepted by many as part of university performance management systems. In the context of the RAE/REF, an exercise which academics claim has constrained academic activity, the use of this ranking can be claimed to have constrained academic activity further. This is not to say that there are no useful aspects to the use of the ABS ranking, but it raises the question of whether we as a profession are complicit in our own control. In developing the ranking system and using these in a variety of ways we are complicit in our subordination to these systems. We have through our own actions moved away from relational and informal MCS embedded in our academic belief systems and values towards transactional MCS. Initial reorientation strategies to the RAE/REF developed by a group (ABS) seeking to manage the exercise, have arguably developed and become a technology of colonization. The interorganisational management control systems of Universities have adopted these technologies and organizational and individual discourses have been permeated the commensuration of performance measures that render symbolic violence on the academic lifeworld.

**Section 5: Concluding discussion**

Management control systems are intricately linked with organisational change processes, intended as they are to affect the behaviour of people within organisations in order to ensure the particular aims of that organisation are fulfilled. We have argued in this paper that the context in which control systems are developed remains important. That context includes the disturbances caused by the external regulatory environment, the organisational context, as well as the actions taken by individuals working within the organisation. Management control systems are not just developed in response to changes and requirements of the external regulatory environment but may be developed by organisations and/or their members in ways that make some controls, such as performance management systems, unnecessarily tighter than the external regulatory controls necessitate. Our arguments have been developed in the context of the management control systems used to manage research in UK Business and Management departments as they respond to the Research Excellence Framework, an external management control system undertaken by Hefce on behalf of the UK government.

The RAE/REF is a transactional mechanism that employs performance measures at the societal level to assess research quality and then to allocate funding. It is not possible for universities to rebut this interorganisational control process and their responses have initially been one of reorientation. However MCS based on technologies of commensuration, depending on performance measures linked to journal rankings, have been developed in Business Schools for performance management purposes, initially as a response to ‘manage’ RAE/REF. This technology was developed by a powerful player in the field of Business Schools, the ABS, and has been used very broadly by university managers as a means to control research more broadly. Where performance management is based on performance measures, there is the potential for reorientation to develop into colonisation. We wish to argue that these systems developed by dominant organisational participants have created systems of symbolic violence in the context of the development of changes in the MCS. Our concluding discussion highlights two contributions one conceptual and the other related to policy and practice.

Conceptual Insights

Conceptually we have seen that the external/interorganisational control mechanisms of RAE/REF have created MCS at the organisational level as Universities have sought to maximise their returns from the funding exercise and enhance their reputation. At the individual level, we have also argued that this provides incentives for some individuals that can benefit from this exercise when they are able to provide the requisite outputs deemed to be valuable in the market created by RAE/REF, others have felt marginalised as they have not been able to achieve sufficient research of the deemed quantity and quality.

At an operational level, intra-organisational controls systems to respond to the external/interorganisational control mechanisms must also be developed. In the context of the need to be able to manage the research assessment exercise at the university level, in a wide-ranging field such as business and management, local managers –the Deans – have been anxious to find a means to help deal with assessing research quality in areas where they have no direct expertise. Recognising this dilemma a powerful group representing the Business Schools in which Deans have some influence, created a tool, the ABS Academic Journal Guide, to help them manage their task. This is in line with the concept of reorientation through boundary management (Broadbent and Laughlin, 2013, p.228). This is where a group, who have the power to do so, ensure that external regulatory control requirements that cannot be rebutted are implemented in ways that do not undermine the extant core values of their group. However, Broadbent and Laughlin discuss the complexity of boundary management in Higher Educational Institutions and highlight (p.232) the possibility that this type of reorientation runs a greater risk of moving to colonisation as new organisational understandings are developed. They argued that universities need leadership from manager academics rather than general managers in order to protect the academic core of Universities. The question remains as to whether in this particular situation there has been a move to colonisation on the part of these boundary managers that has encouraged and enabled or even forced through a wider colonisation of intra organisational controls that have challenged the academic values within the community more generally.

As is always the case in a situation where a middle range research approach is being taken, this question can only be answered in the context of particular empirical studies (Laughlin, 1995; 2004). However our empirical work suggests that, conceptually, there is a need to consider the case where the development of systems meant to manage imposed controls can themselves be more colonising than the original intentions of the interorganisational controls.

This is arguably a particular danger where MCS are being implemented to achieve reorientation through boundary management as some elements that challenge existing taken-for-granted values must be adopted. We raise the suggestion that in the case of the ABS Academic Journal Rankings Guide, this tool has created the possibility for Deans, who are enthusiastic for the ranking, to become colonisers by condoning the use of this particular performance measurement tool. In short that colonisation can be achieved and given the potential for individual benefit, processes of symbolic violence have been manifest as evidenced by changes in the academic discourse around research quality.

Empirical Insights

External societal steering organisations have a societal role to fulfil, namely to guide organisational action towards societal goals. These goals need not be the same as the goals of the organisations they steer. Within the higher education sector the societal expectations from universities remain unclear (Broadbent and Laughlin, 2013). Thus, in considering the use of the RAE/REF as an external interorganisational system of control, we must first remind ourselves that it is a system that was designed with the primary goal of finding information as a basis for allocating resources. Universities do not need to assign research funding internally to their various departments based on the outcome of the REF, nor do their internal MCS have to follow a similar structure to those that are imposed upon them. Nevertheless, given the power of resource allocation and the coincidence of institutional and personal interests, within universities the RAE/REF system has come to be seen by universities as an important and aggressive system of control to which they must react. We would argue that this is a result of the transactional nature of the controls used (Broadbent and Laughlin 2009; 2013) by Hefce (or the societal steering media) whereby the result of the research grading is a sum of money. Whilst Espeland and Sauder (2007) suggest organizational reactivity to rankings can take the form either reacting in self-fulfilling ways or reacting through commensuration, our work suggests that it is likely that the two reactions are closely aligned when transactional steering through resource allocation comes into the mix. This is because control processes introduced within universities to manage research are wrapped up with managing reputational risk as well as attempting to optimize the income from the REF. This creates pressure on the use of input controls (Osterloh, 2010) and the use of more informal ways of supporting academics with research are squeezed. Research as a creative and innovative process aimed at the discovery of new knowledge is undermined as research within universities becomes driven by revenue requirements. More empirical research should be undertaken to explore this question in more depth.

As noted earlier, many of the concerns around the use of gradings and the judgements accompanying the implementation of RAE/REF in the field of Business and Management are the result of attempts by the academic community itself to wrest back some control over that external grading system. Through the creation and use of the ABS Academic Journal Guide ranking system to assess the quality of research on the basis of where articles are published, the academic community has contributed to the pressure on themselves. Reliance on the ABS journal guide and other ranking systems to measure the performance of academics arguably skews the research activities at institutional and at individual levels. That members of the academic community accept this, is an act of symbolic violence undermining the values of the academy. These values can then be used against individual academics and departments not deemed by these measures to be ‘performing’ satisfactorily. Although there is recognition at the societal level that reliance on journal ranking guides such as the ABS journal guide to control research activities may mean that other objectives for research are not being met the power of the metrics is overwhelming. When journal rankings become the currency of success, those seeking success will chase those metrics. Recognition of the problems does not change behaviour. Recently, David Willetts speaking to the ABS in May 2013 reiterated this:

*Such [high ranking] journals are "by and large based in America”. The [research] “will often focus on business areas that are more relevant to the United States than to the UK… This is not necessarily what is in the best interest of British business...we have to break this cycle,” he said. “In particular, I am always assured by academics [setting up] the REF that the journal in which you appear is not relevant to the assessment of quality. The trouble is every time I say this I know nobody believes me." (Willetts, quoted in Frankel, 2013).*

The perverse effects of academics seeking to published only in the so called 4\* journals has also been recognized by some as contributing to the increasing distance between academic research work and the needs of business, what is referred to as the “research-practice gap” (Tucker and Schaltegger, 2013) where academic research in business is seen to be completely out of step with the issues and problems of business. UK government policy on research specifically in the Business and Management research at a societal level requires clarification. Dialogue between universities, businesses and the government is urgently needed such that the REF ceases to be seen as a control mechanism. David Willetts has suggested that:

“*I do not want to see our researchers reduced to a grey utilitarian conformity. Intellectual curiosity and blue skies thinking are not going to be beaten out of you,” (Willetts, quoted in Jump, 2011)*

This seems to suggest that despite universities reacting to REF as a control mechanism, the goal of the societal steering media may not be to control the process or content of Business and Management research. Learning from research assessments in other countries might usefully contribute to new policy directions on research funding allocation to alleviate the negative perceptions of the current method.

As Broadbent and Laughlin (2009, 2013) have argued, there are complexities involved in the designing of MCS. Whilst there is a need to respond to external controls and the regulatory environment there is also the need to consider the internal context of the organization itself and the objectives it wants to achieve. With respect to research, clearly, achieving a good RAE/REF result is a significant research objective but obviously will not or should not the only organisational research objective. In managing research therefore it is important not to allow all research objectives to be driven solely by the RAE/REF. As with all organizations core values, accepted underlying philosophies and interpretive schemes, should not be compromised but rather should drive the internal organisational management control processes. Informal methods of control and relational controls that foster talent and encourage researchers in all aspects of their research may be more suited to university management control processes for research.

Conclusion

This paper has sought to contribute in two ways, firstly at a policy and practice level and secondly at a conceptual level. It does not however provide a comprehensive overview of practice and as such opens up an agenda for further research.

At the policy and practice level, we have argued that at the RAE/REF may be distorting the outcomes from research required at a societal level as well as within universities. Further research is needed to understand more about the RAE/REF control systems in the context of societal expectations of research generally and specifically in the business and management subject areas. Such work requires engagement with Hefce, the research councils and representatives of business. It may be useful to compare how research is assessed and controlled in other countries. At the practice level within university business schools, it may be useful to compare how other subject areas and indeed, other countries, engage and prepare for research assessments. We suggest that in order to gauge more exactly the extent of the change in academic behaviour and the effects of the imposition of control systems generated both by the societal institutional steering media (Hefce) and the business academic community itself more empirical work needs to be undertaken. A range of issues need exploration. There is a need to understand more about the emergence and development of the ABS Academic Journal Guide ranking itself in order to provide the context to consider its use as a tool of control, as it was originally conceived and as it has now been implemented. This will provide empirical insights into the emergence of a control system and may help develop conceptual insights into the processes of achieving management control and developing resistance to it.

At the conceptual level, we have contributed to the management control literature by showing how control processes may be developed by organisational members in ways that instead of dissipating external disturbances instead amplify them. As such we have highlighted an example of how reorientation intended to control an imposed change nevertheless produces an impetus to colonisation of a field, particularly when it is a change implemented by boundary managers with competing demands upon them. We have suggested that recognition of the notion of symbolic violence can enrich our understanding of colonisation.

Finally we need to understand more about the complexity of the reactions of academics in a variety of roles in universities and business schools to the MCS that include RAE/REF systems and the use of ABS Academic Journal Guide rankings more generally. It may provide us, as a research community, with a basis for developing more relational forms of management control that will enhance the complex values of academic research rather than simplify them in processes of commensuration and in transactional approaches to control.

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1. Report of the Steering Committee for Efficiency Studies in Universities [↑](#footnote-ref-1)
2. There have been a number over time but at the moment it is the Department of Business, Innovation and Skills. [↑](#footnote-ref-2)
3. The following does not provide intimate detail as each of the exercises have been somewhat different, but they have in broad terms been similar and thus the general ethos and approach is described. This is sufficient to illustrate the way in which control has been exercised and has affected behaviour. [↑](#footnote-ref-3)
4. There are funding councils for Wales, Scotland and Northern Ireland as well as for England. [↑](#footnote-ref-4)
5. Of course this cannot be known prior to the exercise making the judgments, but there is a minor industry in assessing potential research outputs. [↑](#footnote-ref-5)