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

**Purpose**

This paper examines the management control systems developed by universities and groups within them, to manage research within UK University Business and Management Schools. Specifically, the paper analyses changes universities make to their internal management control systems in response to an externally imposed regulatory system.

**Methodology**

Empirically, the paper considers the UK Research Excellence Framework and the previous Research Assessment Exercises, and builds on previous literature that has the recognised the perverse outcomes of such systems. It argues that these derive from the management control systems developed by universities to performance manage academics and to ensure that they benefit from the resource allocations that result from the assessments.

**Findings**

The study finds that the new management control systems contribute to even greater controls over individuals’ research activities than that intended from the Research Excellence Framework. These new systems are accepted by some academics although they encourage movement away from previously held academic values.

**Originality**

This study contributes to debates about the dysfunctional impacts of the use of performance measures to manage research. Its originality lies in explaining that the management control systems developed to resist the imposition of external performance measurement systems may 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**

The aim of this paper is to consider the development of management control systems in the general context of the University and the specific field of academic business and management departments (Business Schools hereafter), in response to the use of research assessment in the UK (via the Research Assessment Exercises (RAE) now the Research Excellence Framework (REF)). In particular, this paper explores the extent to which institutional attempts to manage the externally imposed demands of REF[[1]](#footnote-1) have in turn generated tighter internal management control systems in Business Schools than those demanded by the REF. Our argument is that research assessment is an external technology of management control that is internally operationalised through a changed performance management and measurement regime within universities. We focus on how the use of journal ranking guides, such as the Association of Business Schools (ABS) Academic Journal Quality Guide, have been used to define the nature of what might be seen as ‘good’ publication outlets for academic papers, and thereby becoming part of university performance management practices.

Previous work on the REF, and the use of journal rankings have tended to emphasise the detrimental and dysfunctional impacts of their use in managing research (see for example Willmott, 1995, 2011; Parker et al, 1998; Macdonald and Kam, 2007, 2009, 2011; Tourish and Willmott, 2014). Our work builds upon these papers, and in addition suggests that the use of journal ranking guides form part of the intra-organisational management controls developed initially to resist externally imposed controls such as REF. Our contribution illustrates that resistance to external regulatory systems can lead to the development of intra-organisational management control systems being more restrictive than the systems that they are meant to resist. We draw from the extant literature to provide evidence for our arguments.

Our argument is based on the view that the study of management control systems 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 assumptions are that the design of management control systems 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 management control systems that are developed, and how they are implemented, are also influenced by external structures of control within the societal context in which 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, often creates contradictions for individuals working in these organisations.

Laughlin (1991) demonstrates a number of pathways that might result from external impetus to introduce change (in this case, a change in management control systems). 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 suggests that the empirical findings can also elaborate the theoretical framework (Laughlin, 1995). In this case we consider empirically and theoretically the situation where regulatory control systems attempt to impose change on internal management control systems and where, in managing the implementation of these controls, organisational participants further develop management control 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 change. However it does not provide a rich descriptive analytical framework to explore the finer grained elements of change at the micro level. Hence we also draw on two other frames, first, Bourdieu's concept of symbolic violence (Bourdieu, 1977, 1989; Bourdieu and Passeron, 1990; Bourdieu and Thompson, 1991; Bourdieu and Wacquant, 1992) and second, 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 management control systems imposed as the result of external regulation. We also follow the suggestion of Chenhall et al. (2010) and use Bourdieu’s theory of symbolic violence to enable an evaluation of the effect of the implementation of management control systems. The concept of symbolic violence allows an analysis of internal processes of hidden domination, consensus creation and the 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 measurement, 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 management control systems 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 life-worlds and interpretive schemes of Business Schools and their members (Laughlin, 1991; Broadbent and Laughlin, 2013). The transactional nature of the REF process (Broadbent and Laughlin, 2009), through the use of performance measures encourages the adoption of commensuration (where different qualities are translated into metrics), as well as movements away from more holistic and relational performance management systems. New intra-organisational management control systems are developed and accepted by academics although these controls also encourage academic subordination and tighter controls as well as a movement away from the values of collegiality and academic freedom[[2]](#footnote-2).

 We develop our argument in the next four sections. In section two, we provide a literature review of previous research that has considered the design and implementation of management control systems 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 REF, 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 have made to the REF. 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 management control systems design and their implementation in Universities?**

*Management Control Systems and Performance Management Systems: an Introduction*

Management control systems are considered to be important because they enable organisations to track how they are performing. This in turn is seen as part of the feedback cycle that enable particular performance outcomes. The definition of management control systems 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). Management control systems incorporate both performance management systems and performance measurement, although too often performance management is simply reduced to performance measurement (Adler, 2011; Broadbent and Laughlin, 2009; Ferreira and Otley, 2009). Performance measurement is a necessary element of performance management systems, but on its own is insufficient and may drive dysfunctional behaviour that achieves measured outputs but not necessarily optimal outcomes. Previous studies have already demonstrated some of the dysfunctional behaviours including tunnel vision, gaming, sub optimisation, and myopia (Brignall and Model, 2000; Modell, 2001, 2004; Smith, 1993). Ferreira and Otley’s (2009) definition of performance management systems provides a more rounded and holistic view of the nature of management control systems. 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 elaborates the nature of these mechanisms and argues that there are four levers of control available to managers. These include the formal diagnostic controls including targets and performance measures, which are used to monitor whether the individuals and the organisation are moving towards the organisation’s goals. In this case REF, as we argue later, may be seen as one such control system. 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 and shared with organisational members. In this case, the notion of academic freedom is an important belief system in universities. 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. Significantly, management control systems work within organisations but operate in the internal and external context of the organisation, a situation that suggests an inherent connectedness which may influence their design and implementation.

Broadbent and Laughlin (2013) point out the difference between inter-organisational systems of control imposed by an external regulatory body and intra-organisational control systems. Inter-organisational controls are those societal controls aimed at regulation whilst the latter (the *intra*-organisational controls) are developed internally within organisations in response to the externally imposed inter-organisational control. The context will be particularly relevant in shaping the response to externally imposed controls and the nature of the intra-organisational systems that may result.

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 fact that the conceptual framework cannot tell us anything in isolation but needs empirical insights to ‘flesh out’ our understanding. Thus they invite further empirical research to shed light on management control systems and performance management system design in such complex situations. Whilst their analysis points us to the societal/ organisational nexus (macro and organisational), our work adds empirical detail and thus develops both the conceptualization, and an understanding of particular management control systems, and more specifically performance measurement and performance management systems. It considers how this nexus impacts on the individuals within organisations (intra- and micro-organisational) and how organisations manage the control pressures deriving from this societal/organisational nexus. So, in recap; 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 and groups of individuals. Our particular context is the university as an organisation, to which we now turn.

Management Control Systems and Universities

It follows from our previous discussion that we see the nature of control in universities as contextually defined. The context is also affected by the history of the university and its external environment. Of recent significance is the introduction of technologies of New Public Management (Hood, 1995) across the public services more generally. Harley et al (2004) give a traditional view of universities as organisations when they state:

“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 a 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 (1990) has also pointed to the significant invisible and unconstructive forms of control exercised in educational institutions including universities. Whatever the case, recently, the traditional view of universities has been challenged.

As the type of managerialism associated with the New Public Management has been introduced into government more generally these technologies have been introduced into the external control of universities. Systems within universities have been reshaped to reflect the same logics of increased accountability, private sector management styles, and a focus on performance measures. Deem’s work has enlighteningly illustrated this assimilation (see for example Deem, 1998; 2005). Aspromourgos (2012) puts it bluntly and suggests that the current view is that universities are like any other type of organisation producing commodities, in this instance teaching and research 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. Broadbent, Gallop, and Laughlin (2010) discuss the impact of the external environment of regulation on university management. 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 approaches employ mechanisms based on “command and control” where specific outputs are expected in return for the provision of given resources. These external controls imposed on universities then impact on internal systems within university departments as they seek to achieve the specified outcomes required to obtain desired resources. This is well illustrated in the work of Moll and Hoque (2011), who show how the management of an Australian university attempted to change its internal budgetary system in order to meet the needs of external stakeholders. The aim of the accounting changes was to gain legitimacy externally by using an accounting budgeting control system similar to that used by the government for funding allocations. Moll and Hoque (2011) show the sorts of internal disputes and instabilities that this external focus of the budgeting system (an element of the internal management control system) caused within the university. They sound a caution to university managers reminding them that:

“…external constituents who interact infrequently with an organization have a decontextualized view of its accounting systems. They may make legitimacy judgments based on the technical features of the systems, such as the formulaic nature of a budget model. However, what remains invisible to the external constituents is the extent of acceptance and use of the accounting systems on the part of internal constituents. This decontextualized image may make it significantly easier for organizational leaders to achieve legitimacy for its practices from external rather than internal agencies.” (Moll and Hoque, 2011, page 100).

Internalising and Individualising External Management Control Systems

Another aspect of the development of management control systems in the university context that has been highlighted is that of the individualisation of 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. More recently, 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. Townley (1997), went on to consider the power of control systems in universities that become internalised and individualised as a result of pressure from external organisations upon which there is 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[[3]](#footnote-3) 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. Arguably, if universities wanted the support of government they 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 the:

“…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 invariably are forced to comply with external pressure demanding accountability. Parker (2013) provides further evidence 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 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 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 a reorientation response, internal management control systems may change, creating pressures on academics 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”. Symbolic violence is not recognised as such but, rather, it is unconsciously assimilated as the norm and is 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.

Ahrens and Chapman (2004) suggest that management control systems may be designed as either enabling, where the systems support or help individuals, or they can be coercive, where they restrict the behaviour of individuals. Despite this, research has not yet explored how the activities of individuals themselves may impact on whether management control systems end up as enabling or coercive. We argue, it is important to consider how individuals contribute to the way management control systems are used in organisations because it is not simply that *management* seek to develop systems of control but that, also in reaction to this, individuals develop systems to *control themselves;* and 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.

Management Control Systems and Research Management in Universities

Our project considers a very specific issue; that of management control of university research, within the increasing use of NPM approaches of performance measurement and management. 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). Using Ouchi’s matrix, she investigates the appropriateness of three types of control mechanisms, output control, input control and process controls (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 performance indicators they may lead to unintended behaviour. Osterloh asks whether these output controls motivate researchers in ways that ensures the unintended side effects do not compromise 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 more significant. We will return to these themes later in the paper.

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 of internal management control systems 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 New Public Management and managerialism in higher education (Willmott, 1995; Aspromourgos, 2012; Harley et al, 2004). One particular external pressure is that of the rankings provided by league tables that are used externally in seeking to provide more information for stakeholders in universities, the general public, politicians funding the system and potential students. 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.”

Much previous work has considered the reliance on journal ranking lists for defining research quality and for their use in managing the performance of academics for promotion and tenure decisions. For example, MacDonald and Kam (2007, 2009, and 2011) argue that the use of rankings and lists encourages game-playing with respect to research output in journal publications. The work of Butler and Spoelstra (2012 and 2014) question the whole idea of excellence and quality in research. Willmott and his colleagues (Willmott, 1995, 2011; Tourish and Willmott, 2014; Mingers and Willmott, 2010) also critique the use of journal lists to assess the quality of research because they narrow and limit the scope of research. Whilst these are significant examinations about the use of mainly output controls on research activity and their consequences, no studies have considered these issues in terms of the holistic development of internal management control systems, looking at the factors underpinning its development in particular ways. Whilst this prior research demonstrates the level of interest in the dysfunctional effects of league tables and journal rankings, there is little work that explores these technologies as systems of control. In the next section we discuss the approaches we are employing to gain this more nuanced understanding of management control of research activities in universities.

**Section 3: Conceptual Underpinnings and Research Approach**

*Conceptual frameworks*

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. The researcher plays an important and structured role in developing understandings of the empirical situation, using data collection and analysis methods that are qualitative. Essentially, middle-range thinking sees theory as providing a conceptual language by which to explore the empirical situation without necessarily defining it. Furthermore, the theory may be changed by new 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, 2009; 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). These three frameworks provide the language for examining and understanding how research is managed in universities. Together these conceptual frameworks are especially fruitful in bringing to the fore dynamics about the management control of research that have otherwise been unrecognised.

Our conceptual frames highlight a number of important elements and alert us to three issues. Firstly, the interplay between two sets of controls; the external regulatory controls (the inter-organisational steering) and the internal organisational controls (the intra-organisational steering) or the institutional pressures as described by Hoque et al (2013). This is done through the lens of the nature of the management control systems and performance management systems (Broadbent, Laughlin and Read, 1991; Broadbent and Laughlin, 2009; Broadbent and Laughlin, 2013; Ferreira and Otley 2009; Laughlin, 1991; Simons, 1995). Broadbent et al (1991) highlight the difference between and the interconnections of the life-world and their systems. They note that the societal life-world – the repository of societal norms and values that give meaning to everyday life by forming the background of everyday actions - inform societal systems, such as universities which are the more concrete arenas of action. Institutional steering media are institutions formed with the structural role to ensure the systems enable life-world concerns to be achieved. These are institutions such as the governmental departments in charge of educational policies[[4]](#footnote-4) 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 (inter-organisational steering) and provide environmental disturbances to Universities and university value sets.

By employing this initial skeletal framework, we gain a language by which to analyse the relationship between the societal life-world, 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) have the role and the positional, economic, and regulatory power to steer changes in the organisational control processes within universities. Broadbent (2011) argues these powers make it difficult for universities to rebut pressures for change.

Furthermore, the control systems within universities (the intra-organisational controls) themselves may be analysed in the same manner as systems within society. In this sense they develop their own value sets (university life-world), and actions as well as 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. University organisational value systems are contested and often in flux. This initial skeletal framework alerts us to the university life-world but does not give us much help in understanding the fine detail of its constitution and how it shapes their responses to external regulatory control mechanisms. This is an empirical question. Neither does it explain the changes made to their internal management control systems. This also 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 management control systems 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 management control systems 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.

Second, to further enrich our analysis of the detailed actions of individuals and groups of individuals in universities at the organisational level, in response to external controls we turn to the work Espeland and Sauder (2007). Espeland and Sauder (2007) discuss explicit responses to external controls in a similar field to that of our present study. They explain 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 of reactivity. 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, and “commensuration” where qualities are translated into quantities to simplify and decontextualize information. The possible effects of reactivity include making changes to resource allocations, redefining organisational scripts and gaming. Resource allocation changes and the redefinition of organisational scripts both reflect changes to the intra-organisational controls and represent reorientation responses (Laughlin, 1991; Broadbent and Laughlin, 2013). The redefinition of organisational scripts is tantamount to changes being made to organisational values and the taken for granted systems (Broadbent and Laughlin, 2009); people begin to talk differently about key organisational activities as they react to the rankings. However, the issue of gaming (Espeland and Sauder, 2007), is a different form of response to those previously identified in the Broadbent and Laughlin (2013) framework. It highlights that dysfunctional effects may result even from intra-organisational control systems purposely designed in resistance to external disturbances. Thus Espeland and Sauder’s framing both confirms some of the elements of the Broadbent and Laughlin (2013) model and also extends it, allowing a more nuanced analysis of the nature of the internal management control system changes, adding to the broader explanations of rebuttal, reorientation and colonisation. Whilst Broadbent and Laughlin (2013) discuss reorientation by boundary management, this extension of the model highlights the intentionality of some forms of reorientation: notably reorientation through gaming. 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 life-world values whilst seeming to accept the external disturbances. Gaming, on the other hand, is reorientation specifically aimed at giving the impression of meeting the external controls.

The third and the final conceptual understandings that we seek to explore relates to the impact that the reorientation changes have on individual behaviour. In this particular case we argue that the gaming that is involved in the reorientation processes in turn provides dysfunctional consequences for individuals. The concept of symbolic violence helps us to explain and analyse these effects.

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. Chenhall et al (2010) have used the notion of symbolic violence to study management control systems within non-governmental organisational contexts. In their findings they suggest that symbolic violence may be resisted where cultural capital (in effect belief systems and value sets) are not compromised by economic capital.

However, 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 - the re-orientation - may lead to internal management control systems being developed through gaming and to a colonisation of a life-world rather than to the first order change of re-orientation (Laughlin, 1991). Our contribution to the generic understanding of management control systems stems from this recognition that internal management controls may be developed that are inherently stronger and more constraining than that aimed for from external regulatory controls.

*Research approach*

The research approach employed in this paper is critical and discursive. Whilst the paper does not depend on interview data, we have drawn on the evidence of a variety of papers that have debated the impact of REF which have led to the ranking of individuals and their research output. 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 include participant observation and our own lived experience. We have engaged in critical discourse as a means by which to analyse the evidence of our own experiences, the experiences of academic colleagues, and that reported in relevant research papers. The analysis has drawn on multiple conceptual frameworks as a means by which to develop rich understanding of change at different levels of the organisation and its environment (Hoque et al, 2013). The three theoretical frames enable us to understand the “institutional pressures”, the “organisational responses” and the “individual internal behavioural repercussions” (Hoque et al, 2013, page 1187). Clearly this method does not provide us with a rich ethnographic study; however our own empirical insights and the evidence from other research papers, aligned with the conceptual underpinning, enable analytical insights that can inform further studies. 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 Management Control Systems in Universities**

External Regulation: A Transactional Management Control System.

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 for users. It is important to be clear that this exercise is a way of seeking to measure quality as a base to allocate research funding to public universities and as such its original conception was not primarily as a control on research activity.

The REF assessments determine 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 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 a 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.

The 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 and the Department for Education and Skills) by the Higher Education Funding Council for England (Hefce) on behalf of all funding councils in the UK[[5]](#footnote-5). Hefce provides the administrative support and the overall framework for the measurement system which accord with the guidance of DBIS, who are in turn guided by the demands of HM Treasury, the ultimate guardians of the government budget. The base of the exercise is the assessment of the quality of the defined research outputs of a Unit of Assessment (which we will describe in detail later). 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 REF assessment 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, making the assessment exercise a transactional form of control. It is an external or inter-organisational management control system embedded in a transactional approach – with a ‘something for something’ motivation. If the University offers the required outputs then they will be rewarded.

The external control mechanisms of REF 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 and in the detailed criteria for each of the panels and sub-panels. Past research assessment exercises have 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 (2014), 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. However, over the years, the main element of measurement has been of the published research outputs – in Business and Management this is usually journal papers and books. This has led to much emphasis on the quality of published outputs and how they are perceived to be measured by REF. The REF guidelines grade papers on a scale of 0 to 4 where 0 graded work falls below the standards of nationally recognised work and 4 graded works are considered world leading (REF 02.2011, Annexe A, p.43).

Operationalizing the evaluation of outputs is not a mechanistic process. 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 full commentary on the processes used by the Accounting and Finance sub-panel in 2008. The intra-organisational control systems are premised therefore, on ensuring that the published outputs submitted for assessment are of a quality that is assumed to be recognised as top quality in the processes of inter-organisational control (the REF).

Intra-organisational Controls within Universities

For universities the results of the REF have been very powerful indeed and have acted not just as an allocator of resources but as an indicator of esteem for individuals and for institutions alike. For this reason most aspects of university management control systems for research have been influenced by REF. The REF it seems, inter alia, drives strategy and planning, the identification of research activities, and the monitoring of the research performance of individuals. As an example, recently, one university Vice Principal in a letter to academics signalled the importance of gaining a good result in REF stating:

 “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 [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” (University A, letter dated 26 April, 2013).

Ferreira and Otley (2009) suggest that in designing management control systems, organisations determine what they consider to be their key success factors which then need to be communicated within the organisation. In the quote above the university is communicating the importance of achieving a good score in the REF which is projected as a key success factor that will be of benefit to all within the university. In terms of university intra-organisational control systems, the research objectives of universities have become closely aligned with success in REF which is seemingly providing overall strategic direction for research.

This has led to a problem for University managers at all levels, that of measuring the quality of outputs, and consequently management control systems have to be devised to deal with this. These management control systems will seek to amplify and monitor those activities that will enable the achievement of the best possible outcome. For example, University A, in a letter to academics 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).

The REF methodology has led to universities paying more interest in individual research outputs (Harley, et al, 2004; Willmott, 2011). 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. Gaming is clearly evident as institutions look to REF potential in their recruitment choices, their reward systems as well as their choice of who should be submitted for assessment (Butler and Spoelstra, 2014). Indeed in some institutions, the impetus of gaming has led to the introduction of “payment by results” where individual academics are provided with payments for publishing in highly ranked journals (Macdonald and Kam, 2007). But the monitoring processes have also led to situations where academic careers are put at risk. 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, the university also 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)

Thus, universities wishing to maximise the benefits of REF have sought to employ individuals with the attributes highly regarded in the research assessment. Consequently, there is a market for these individuals and that has benefited those individuals financially (they get paid more!). This is not surprising since management control systems include the selection of resources that will enable the organisation to achieve its goals. They also involve the use of reward systems as part of performance evaluation to motivate individuals to the level of performance desired (Ferreira and Otley, 2009; Simons, 1995; Langfield-Smith, 1997).

The impact of the REF performance measure is considerable, shaping the development of internal management control systems within universities and affecting 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. However, a significant problem for universities is that the final performances of universities can only be seen when the REF results are published. This means that universities are working in situations of extreme uncertainty, with a strong desire to limit the potential risks of receiving a low research performance ranking which ultimately affects their income. University management control systems seeking to react to the external controls develop interactive controls to help them do this (Simons, 1995). The use of interactive controls enables managers to track and scan the strategic uncertainties in the environment (Simons, 1995). We argue below that in universities, these interactive controls take the form of commensuration, where research qualities are translated into to quantities to simplify tracking by universities.

 Using Commensuration to Control for Uncertainties in Research Management

Espeland and Sauder (2007) suggest that the reactivity to such a control system (one dependent on external performance measurement rankings) may take two forms. These are helpful to understanding the actions of the external regulators (Hefce) in the formation of inter-organisational controls and the reactions of university managers in implementing their intra-organisational university control systems. First, those implementing the control may render it a self-fulfilling prophecy that confirms expectations; thus achieving a low REF score may project the image of a university as low in ranking and status. The 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 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, as part of the strategic uncertainty the university has to manage.

The difficulty of managing research alongside the importance of successfully achieving the best reputation requires that some means to develop control are sought. As Simons (1995) has argued where there are strategic uncertainties, managers seek to manage the uncertainty by providing systems that simplify the complexity. It is this that has led to the development of interactive control systems operationalised by 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 (Macdonald and Kam, 2007; Khalifa and Quattrone, 2008). This decontextualizes the information about research for universities and makes the performance management of research more ‘manageable’ (Moll and Hoque, 2011).

University managers seeking to maximize resource and reputation have an interest in developing management control systems 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 REF performance outcomes that have an impact on resource allocation (Espeland and Sauder, 2007) and reputation encourages the quantification embedded in these transactional controls employed by Hefce. In effect the REF outcome measures may not provide for, but they do enable, commensuration. Commensuration simplifies the tasks for universities in selecting individuals for inclusion in the exercise. Research 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. University A 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 and many others take a similar view. Thus, to be entered into the exercise any academic must be deemed to have research ‘worth’ 12 points[[6]](#footnote-6), 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, a redefinition of organisational scripts, as greater emphasis is put onto 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 four wheel drive vehicles characterised by their larger size.

In sum, what we see is that at the university level, the intra-organisational management control reactions to the REF performance measures has been mainly through commensuration as universities have tried to reorient their management control systems towards the transactional steering contained in the REF. 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.

 The Use of Journal Rankings: An Example of Commensuration

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 REF, which has emerged from the academic community itself. This example of commensuration is in the development and use of the ranking of journals contained in the Association of Business Schools’ (ABS) Academic Journal Quality Guide rankings index. This is the internal management control system that instead of liberating academics has led to their further subjugation.

The ABS Academic Journal Quality Guide’ ranks journals purportedly by some measure of quality and has been adopted by a number of universities and many individuals in their preparations for REF as providing indications of the quality of their work[[7]](#footnote-7). Using journal rankings to provide an indication of research quality provides a seemingly objective system that was seen as potentially helpful. The classifications of research publications enabled by these journal rankings allow individuals a simple and easy means by which to measure this 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. A strong case has been made for the use of this technology by those associated with its development (Rowlinson et al, 2011, 2013; Kelly et al. 2013). They were offered as a way of formalising the informal evaluations that, arguably, took place anyway and to help Deans manage their Schools (Morris et.al, 2011).

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 Quality 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. These judgements and claims can be operationalized in the context of 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. The simplicity and transparency of a journal ranking provides a powerful tool for performance management as it enables managers to assess the work of colleagues easily, according to where the research is published. Its use therefore provides both an interactive lever of control and also potentially a diagnostic lever of control to manage the uncertainties of the research process. As interactive control systems, the journal rankings act as formal information systems to help managers focus on strategic uncertainties involved with the whole REF process (Simons, 1995; Tessler and Otley, 2012). As a diagnostic control system, the journal rankings are employed by university managers as formal information systems to monitor organizational outcomes. It allows managers to set targets for individual academics and to monitor their performance against these targets.

Individual Reactions to University Intra-organisational Management Control

The intra-organisational management control systems of universities have been reoriented towards the requirements of REF, through commensuration and the use of journal rankings. The use of this approach has been accepted to some extent and is clearly embedded in academic discourse (for example the notion of the 4\* researcher mentioned earlier). However, academics have also voiced their concern over the changes. There is a multiplicity of evidence to be found in a variety of academic papers, that evidence the often dysfunctional effects of these control systems that seek to measure the worth of academic outputs through metrics (Butler and Spoelstra, 2012, 2014; Khalifa and Quattronne, 2008; Macdonald and Kam, 2007, 2009, 2011; Willmott, 2011; Tourish and Willmott, 2014; Mingers and Willmott, 2010).

The resistance to the use of the ABS listing and specific 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.

Some academics have voiced the view that the concentration on the REF inhibits and constrains their portfolio of work. The perception is that writing for certain outlets such as professional journals, or writing texts ,or even books is frowned upon by University managers or by the REF guidelines[[8]](#footnote-8) (Butler and Spoelstra , 2014; MacDonald and Kam, 2007). In-depth or longitudinal work is seen as difficult to accommodate in the context of a need for regular publication. Clarke et al (2012) conducted a study that included 48 interviews from 8 British university business schools and provides many quotations to substantiate these comments. For example Clarke et al (2012, page 10) states:

“It is redesigning our research and also reshaping the questions we ask” (lecturer)

“There are certain kinds of research you wouldn’t be wise to undertake’ (Professor), and ‘avoiding longitudinal research; doing things that are likely to be more publishable, rather than doing interesting stuff’” (Senior Lecturer).

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 range of acceptable publication outlets appears to be increasingly constrained by university guidance about where to place work and what is deemed acceptable. In this sense the internal management control systems around the REF are arguably challenging many aspects of the taken for granted values of the academic. The management control systems are controlling the professional work of academics through the specification of criteria for excellence and more specifically through the operationalizing of the criteria in the management control systems adopted within universities as they to seek control their REF results (Butler and Spoelstra, 2014).

There is disquiet amongst academics about the use of metrics at University level as institutions engage in gaming to maximise both revenue and reputation. However, individuals, arguably, also engage in REF gamesmanship (called “academic prostitution” by Osterloh, 2010). Gamesmanship occurs when deciding where to publish and how much effort to put into other aspects of their portfolio of duties. There is evidence this gamesmanship has been particularly amplified where these metrics are also applied to appointment, promotion and tenure decisions (De Rond and Miller, 2005; Willmott, 2011; Mingers and Willmott, 2013).

For those whose research outputs meet the criteria defined by particular universities, career mobility and salary enhancement is the reward. From Clarke et al (2012, page 11):

“my head of group has made it very clear to me about what it’s going to take for me to progress my career’ (Lecturer), and which produced many examples of self-regulatory behaviour ‘[he] had a list on his wall of the journals that he had to hit and he ticked them off as he hit these journals’ (Professor).

 In UK business schools REF success denotes a ‘currency’ for transferring between institutions, because ‘*to advance salary-wise and status-wise and sort-of position-wise [one must]publish in high-ranking journals*’ (Senior Lecturer) as candidates for academic posts were, many said, ‘*hired for their CVs*’ (Professor) and ‘*the length of their publications list — end of story* (Lecturer).

However, at the individual level, those who have not been successful in the REF game (as defined by their university) 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).

University senior managers and Deans have been placed in a quandary[[9]](#footnote-9) about how to manage research, and as shown above the processes that have been developed have met with resistance; there continues to be much discussion about the extent to which the REF exercise is driving academic activity in particular ways. The question that requires analysis is why academics have continued to employ internal management control systems such the use of ABS Journal ranking guides and other ranking systems as part of their intra-management control of research especially since like all forms of prior journal ranking they are *not* used by the REF sub-panels as part of their assessments as they use peer evaluation of papers.

Management Control Systems and Symbolic Violence

The use of the ABS Academic Journal Quality Guide might, given the power of its rankings to define individual academics’ research, be seen as a tool 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.

 The ABS Academic Journal Quality Guide is a wide-ranging and pervasive tool but 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. It is not unusual to hear academics discuss their own publications in the context of the ABS rankings and individual CV’s will have publication lists labelled by these rankings. Evidence is provided by Butler and Spoelstra (2014) who note that journal rankings provide clear rankings and rules that change the way professors work, calling it ‘gradual re-adjustment’ and commenting that although some professors show ‘great antipathy’ to the regimes they are still ‘compelled to participate’. They provide the example of a scholar who has changed his submission pattern to target highly rated journals rather than lower ranked outlets more appropriate for the work. Tourish and Willmott (2014) substantiate the case noting that the Guide has played more than a modest role in draining research of any meaning beyond the transitory rewards of competitive instrumentalism.

“While the Guide is as much a symptom as it is a cause of such absurdity, its misery is self-inflicted, and with sufficient collective will it could be removed.” (Tourish and Willmott, 2014, page 10).

Arguably, we have developed an internal management control system, initially created as a means of reorientation (Broadbent and Laughlin, 2013; Laughlin, 1991) to an externally imposed performance measurement that has created a tighter control over individual academic actions than the external regulatory system perhaps initially intended. As an academic community, we have been complicit in creating our own subjugation through performance measurement systems that enable symbolic violence. The use of journal rankings has subtly undermined our own beliefs about the culture of research. We have accepted the new ethos of research metrics that it has supplanted. The performance measurement mechanisms have encouraged surveillance to become embedded in universities, increasingly being “taken for granted” (Knight et al (2014, page 17), and reflecting some changes to university value sets. Tourish and Willmott (2014) are clear in their argument that the use of journal rankings (specifically, the ABS ranking guide) enhances the disciplinary authority of managers allowing them a panoptic gaze over research activity as journal fetish has become internalised and accepted by academics.

Chenhall et al (2010, page 747) describes the “potential circuitous incursion of symbolic violence” as the situation where finance or economic capital begin to dominate over cultural capital. We see this happening in the university at the individual level. Game-playing has developed the economic capital that can be gained in terms of rewards for individual academics, in relation to both increased financial benefits, but often also in providing extra resources to undertake research rather than to engage in broader duties such as teaching and academic administration. These tend to override the values of collegiality and academic freedom. As such individuals have bought into systems that have enacted symbolic violence on the academic community.

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 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 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 management control systems embedded in our academic belief systems and values towards transactional management control systems.

**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 the requirements of the external regulatory environment but may be developed by organisations and/or their members in ways that make some internal controls 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 REF is a transactional mechanism that employs performance measures to assess research quality and then to allocate funding. When it comes to the performance measures employed by REF panels, universities operate in an environment of uncertainty and in order to achieve the best outcomes from the assessment exercise, they seek interactive levers of control to manage these uncertainties, especially since and also because it is not possible for universities to rebut the REF. Universities have employed reorientation strategies to manage and control for REF. We argue that through reorientation and the associated gaming by universities and individuals, symbolic violence has invaded the management control systems of universities.

Reorientation may take several forms (Broadbent and Laughlin, 2013) but what appears to have happened here is reorientation by boundary management. 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. Local managers – the Deans – and a powerful group representing the Business Schools in which Deans have some influence, have created a tool, the ABS Academic Journal Quality Guide, to help them manage the uncertainties associated with REF. Broadbent and Laughlin (2013) 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 and organisational scripts are developed. They argued that universities need leadership from manager academics rather than general managers in order to protect the academic core of universities. In this particular context of research management, what we have shown is that the use of journal rankings by these academic managers is reactivity (in the form of commensuration) which can and does lead to dysfunctional consequences (Espeland and Sauder, 2007). Gaming by both universities and individuals within universities results in the reorientation practices beginning to erode the academic values that the reorientation by boundary management sought to protect. Unlike the findings of Chenhall et al (2010), where the core beliefs of non-governmental organisational managers were protected, symbolic violence ensues as universities allow their belief systems to be overtaken by the desire to maximise the financial resources associated with REF at both the individual and university level. The processes of symbolic violence have been manifest as evidenced by changes in the academic discourse around research quality. Our initial empirical work and the evidence of other researchers suggest that the development of the reorientation intra-organisational controls meant to manage imposed controls can themselves be more colonising than the original intentions of the inter-organisational controls. Universities need to remember that the purpose of research is knowledge creation. They then need to manage and control for those processes that should enable such knowledge creation and development to occur. Where performance management is based on inappropriate performance measures, there is the potential for reorientation to develop into colonisation.

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 REF as an external inter-organisational 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 management control systems have to follow a similar structure to those that are imposed upon them.

Research as a creative and innovative process aimed at the discovery of new knowledge is undermined when research within universities becomes driven by revenue requirements.

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. The minister responsible for Higher Education in the UK 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 government may not be to control the process or content of Business and Management research.

As Broadbent and Laughlin (2009; 2013) have argued, there are complexities involved in the designing of management control systems. 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 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 REF. As with all organizations core values, the 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.

This paper has sought to contribute in two ways, firstly at a policy and practice level and secondly at a conceptual level. At the policy and practice level, we have argued that at the REF may be distorting the outcomes from research required at a societal level as well as within universities. In terms of policy, further research is needed to understand more about the 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. At the practice level within university business schools, it may be useful to compare how other subject areas 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 Quality 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 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 how reorientation may transform into 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 management control systems that include REF systems and the use of ABS Academic Journal Quality 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. We will use the term REF to refer to all the research assessment exercises. [↑](#footnote-ref-1)
2. Collegiality and ideas of academic freedom both enshrine the rights of academics to research without constraint from hierarchical managers. They provide a powerful rhetoric in academic circles. [↑](#footnote-ref-2)
3. Report of the Steering Committee for Efficiency Studies in Universities [↑](#footnote-ref-3)
4. There have been a number of departments over time but at the moment it is the Department of Business, Innovation and Skills. [↑](#footnote-ref-4)
5. There are funding councils for Wales, Scotland and Northern Ireland as well as for England. [↑](#footnote-ref-5)
6. 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-6)
7. And indeed for other decisions such as promotion or hiring. [↑](#footnote-ref-7)
8. Hence, the introduction of the measurement of impact as a counterweight to this tendency. [↑](#footnote-ref-8)
9. Many university administrators are quite aware of some of the shortcomings of a rankings-based appraisal of academic output, frequently acknowledging these privately and some have even occasionally publicly vented their concerns and frustrations. (We are grateful to the reviewer of this article for pointing this out to us). [↑](#footnote-ref-9)