MANAGEMENT CONTROL SYSTEMS AND RESEARCH MANAGEMENT IN UNIVERSITIES

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ABSTRACT

Management Control Systems are intended to affect behaviour of people within organisations in order to ensure that particular aims and objectives are achieved. This paper considers the Management Control Systems that are developed for the management of research within universities. A key purpose is to explore the internal control systems developed to manage research within university UK Business and Management Schools, in response to externally imposed Management Control Systems. The paper considers the Research Excellence Framework and the previous Research Assessment Exercises as externally imposed Management Control Systems and examines university organisational reactions to this.

The paper builds on previous literature that has identified perverse outcomes from the use of performance management systems (a particular form of management control) within organisations. It analyses the resistance and coping strategies that result from the imposition of a measurement system. In particular, the paper considers the extent to which academics have developed their own measurement strategies and raises the possibility that these contribute to even greater control over individual academics. The paper draws on Bourdieu's concept of "symbolic violence" to demonstrate how individual attitudes and behaviour may contribute to the use of dysfunctional management control systems.

The paper offers a research agenda for empirically investigating these issues further.

Keywords: management control systems, performance management systems, universities, research.

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 increasing levels of performance. Performance Management Systems (PMS) are an important technology for operationalizing these control systems, although too often performance management is simply reduced to performance measurement (Ferreira and Otley, 2009; Broadbent and Laughlin, 2009; Adler, 2011). A full understanding of PMS recognises that managing performance involves a myriad of activities, including developing a strategy, planning, measuring and evaluating performance, and rewarding performance. Key to managing performance is the need to ensure that the MCS 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 internalisation 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) suggest 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. We seek to understand how it is that individuals and groups of individuals may become embroiled in their own subjugation. 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.

Studies MCS have considered theoretically and empirically, how these 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). Other 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. However there is a lack 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 perspectives and well as from a micro –behavioural perspectives. 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 focussed on how academic managers, deans and academics manage and prepare for the Research Excellence Framework (REF). We argue that the latter is a particularly significant MCS within UK universities.

Our interest is twofold. Firstly, we aim to explore the MCS that university Business Schools develop to manage research in the context of the Research Excellence Framework. Secondly,

in that context we seek to outline the implications of REF for the manner in which MCS are both developed and received by participants in these organisations. 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 MCS that are developed and how they are implemented are also impacted upon by structures of control within the societal context that the organisations exist. Within the 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 pressures upon individuals working in these organisations.

Our motivation for undertaking this study was a concern that MCS may be developed in response to societal regulatory processes which have the possibility of alienating participants. Laughlin (1991) demonstrates a number of pathways that might result from attempts to introduce change (in this case MCS). Some organisations and the individuals within them may resist any changes introduced by the 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. Despite this, what has not been considered in depth is a situation where internal MCS are developed that might impose even tighter and more alienating MCS than that originally imposed by regulators.

The framework offered by Laughlin, 1991, 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 employ Bourdieu's concept of symbolic violence (Bourdieu 1989; 1990; 1991) to provide a conceptual framework for analysing how and why individuals may subjugate themselves to MCS imposed externally. It is now well established that accounting provides visibilities that enable external parties to control internal processes (for example Miller and O'Leary's work on the visibilities produced by standard costing). Chenhall et al. (2010) suggest the use of Bourdieu's theory of symbolic violence enables an understanding MCS. We have taken up this idea and will illustrate how in a particular situation (MCS relating to control of research in universities) it allows an analysis of internal processes of hidden domination, consensus creation and unwitting acceptances of processes harmful to individuals.

At this point in time this paper seeks to outline a set of ideas and provide an agenda for further research. It will draw 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. Our aim will be to initiate debate and to set out an agenda for a more extensive empirical research project. Within this paper we seek also to develop some initial conceptual suggestions that will enhance our more generic understandings of MCS and of their implementation in situations of change.

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 will 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). 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 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). Recently Ferreira and Otley's (2009) definition of Performance Management Systems has given a more rounded view of the holistic nature of management control systems. They suggest that PMS:

> " 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 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.

MCS contexts: Interplay between the internal organisation and the external environment

Broadbent and Laughlin (2009) stress the importance of context in trying to understand PMS They argue that:

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

They see two contextual issues that affect how MCS 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 comprise 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, technology, people, belief systems and environments. This contextual complexity has design implications for the PMS.

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 PMS / MCS in order to have an impact on how the organisations create, design and manage their activities. Thus the design and implementation of the internal PMS/MCS may be impinged upon by external regulation. What organisations do within their MCS may be responses to the external context.

Broadbent and Laughlin (2009), highlight the complexities involved in designing MCS. Their analysis however 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 design in such complex situations. Whilst their analysis points us to the societal/ organisational nexus (macro and organisational), our work develops the design of MCS 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 the societal/organisational. 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, universities have been 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 also

points to the significant invisible and unconstructive forms of control exercised in educational institutions including universities (Anderson, 1990). Whatever is the case recently this 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 has 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 research will consider one specific issue, that of research. This is a topic that others have already sought to understand. The problem of controlling research, 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. 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 used as a proxy for the output of researchers. These output measures are easily understood by external stakeholders like funding bodies and here in lies their main advantage. 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 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 mechanism 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."

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] 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 see as the lesser evil. 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 thereby signals the power of external control systems becoming internalised and individualised. The state as a supplier of funding has positional power and tends to dominate discourses using economic pressure, legislation as well as symbolic power (Cooper et al 2011; Broadbent and Laughlin, 2010). Universities, being under external accountability pressures, invariably are forced to comply. Examples of this are shown in 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. Internal management control systems are changed creating pressures on academics and who 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

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[1] Report of the Steering Committee for Efficiency Studies in Universities

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: A Conceptual framework.

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 the how research is managed in universities. Specifically, it draws on Habermasian notions of communicative action   and steering (Habermas, 1984;1987; Broadbent, Laughlin and Read,1991;Broadbent and Laughlin, 2013), Espeland and Sauder's notions of reactivity (Espeland and Sauder, 2007) and Bourdieu's ideas of symbolic violence (Bourdieu, 1977,1991). 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. Thus theory provides a conceptual language by which to explore the empirical situation without necessarily defining it. Furthermore, this 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. The three theories 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. Our focus will focus on the external 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). We will specifically focus on its use in the area of Business and Management.

Our conceptual frame enables us to examine three issues. Firstly, the interplay between external   regulatory controls and internal organisational controls is studied through the lens of performance management systems (Ferreira and Otley 2009; Broadbent and Laughlin 2009; Broadbent and Laughlin, 2013) 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 that are the more concrete arenas of action. These are organisations such as Universities. 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] and the associated institutions they delegate to manage this for them (see Broadbent, Laughlin and Gallop (2010) for a fuller explanation).   The regulative edicts

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[2] There have been a number over time but at the moment it is the Department of Business, Innovation and Skills.

that they employ to guide University behaviour are institutional steering mechanisms that provide 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 (DIUS, 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 (interpretive schemes), and actions and their own control systems (design archetypes) 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 lifeworld (its interpretive schemes) is one that is contested and often in flux. The skeletal framework does not give us much help in considering the fine detail of the lifeworld and its effect on change, nor of the sub systems and their response to changes in control processes, neither does it help us to understand the functioning of the design archetypes. This requires empirical analysis, though Broadbent and Laughlin (2009) highlight two differing approaches to management control: relational and transactional approaches and point to the increasing use of the latter. The transactional MCS instigates a 'something for something' approach that intensifies a focus on performance measurement rather than the more holistic performance management.

To enrich the language with which we can frame our understanding of the detailed actions of individuals and groups of individuals within organisations in response to external controls we turn to the work Espeland and Sauder (2007) for our second conceptual language. Espeland and Sauder (2007) discussed responses to external controls in terms of "reactivity" by studying the responses of organisations and people within organisations to   media rankings of law schools in America. Rankings are based on 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 changes to resource allocations, redefining organisational scripts and 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 at the subsystem level may react, whilst the effects signal design archetype changes. We will consider the practices that have been generated in relation to Research Assessment Exercises in the academic area of business and management, and the attempts to control the field by academics belonging to this area. However, 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 why people and organisations react in the way they do. In particular we take an interest in the extent to which these MCS introduced to resist the impact of the Research Assessment Exercises might be seen as acts of symbolic violence (Bourdieu, 1977; 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 realised (Cooper et al, 2011, page 746).

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. It concerns that part of research funding that is allocated as part of the overall grant provided to them by Government. A higher grading in the research exercise will result in a higher quantum of research block grant. Other funding is available to universities on a bidding basis through the research councils, but RAE 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, swings 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.

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 as they prepare for the Research Excellence Framework 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.

This has focussed the efforts of institutions and individuals on achieving the highest possible gradings in the exercise and brought together institutional and individual incentives which have 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 measures 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 management control system which has embedded 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]

RAE and now REF are managed on behalf of DIUS by the Higher Education Funding Council for England (Hefce) on behalf of all funding councils in the UK[4]. Hefce provides the administrative support and is key in providing an overall framework for the measurement system in accordance with the guidance of DIUS 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

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[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.

[4] There are funding councils for Wales, Scotland and Northern Ireland as well as for England.

are chosen by the panel chair taking 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. Thus although the process is one of peer review, the results of their deliberations form the basis for 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.

Table 2: 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)

Clearly operationalizing this system is not a mechanistic process and it is one done by peer-evaluation of each output. Sub-panels have done this by reading and then grading the outputs (see for example the paper by Ashton et al (2009) that provides a 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 that is 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 and 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.

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 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 prophesy which confirms expectations. Hefce as a societal steering institution does not seem to have taken this approach[5]. In the context of being subject to control by an external regulator university managers cannot rely on taking this approach either. We would argue that what has happened is the reactivity has been one of commensuration. Here the tactic is to translate the qualities into quantities that enable simplification. This decontextualizes the information yet makes it manageable. Clearly the measurement system offered by Hefce seeks to provide such a framework. Yet the implementation of this approach is softened by the peer-review systems. However it does clearly impact on resource allocation as Espeland and Sauder (2007) suggest.

At University level with great reputational risk as well as economic risk at stake it is arguable that the systems are implemented with greater levels of commensuration. There has arguably been a change to organisational scripts as greater emphasis is put onto RAE/REF activity. This has been taken up by individuals. Thus, some refer to the 4x4s, a category relating to the researcher who is viewed to have 4 x 4* publications, not the hefty vehicles beloved of some drivers who enjoy their larger size. Organisational resource allocations reflect and

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[5] Although there is sometimes a sense that this is the outcome. We cannot develop this complexity of this debate in the context of this current paper and will not do so.

substantiate RAE/REF strategies. Gaming is clearly evident by both institutions in their recruitment choices, their reward systems and their choice of who should be submitted for RAE assessment. Equally 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.

As Broadbent and Laughlin (2013) suggest the strategies of resistance are significant and costly in the broadest sense. 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 and tools of subjugation

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 is claimed to be constrained by University strictures about where to place work and what is deemed acceptable. In this sense the management control systems (MCS) around the RAE are arguably challenging many aspects of the taken for granted values of the academic, they are controlling their 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 games-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 suggest 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. It could also be a 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 rewards and treatment for "research stars" (Aspromourgos, 2012; Harley et al 2004).

However, in the specific context of Business and Management 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 and this 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) Journal rankings index. 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 Journal ranking guide is arguably an 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 ranking of journals ranks journals by quality, and like all forms of prior 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 rankings 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 ability 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 of control as its seeming simplicity enables managers to assess the work of colleagues.

Nevertheless the use of the ABS journal ranking guide might be seen as a tool of symbolic violence for academics as they are complicit in the way it defines their work, especially since the tool is one that does not do justice to the complexity of research quality. It is interesting that in the context of seeking to control the field, academics in the area of Business and Management have adopted a tool – the ABS journal ranking- that arguably enables a tightening of the control upon individuals. Arguably then we have two MCS that have been brought together, one an externally generated one, the other developed in the context of the academic community which have come together to create a very tight control over individual academic actions and arguably there is a complicity with these systems which can raise the prospect that we, as an academic community, have been complicit in creating systems of symbolic violence.

Symbolic violence is often misrecognised (Cooper et al, 2011; Farjoudon and Morales, 2013; Oakes et al, 1998). Furthermore it enables dominant groups to "set the rules" of the game. In describing itself the Association of Business Schools, signals its dominance in the Business and Management area when it states:

> 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). Its power is hidden by this role 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 Journal rankings have been projected as an objective device to help assess the quality of research papers.

Symbolic violence through journal rankings

Using journal rankings to provide an indication of research quality provides a system that is potentially helpful. It has been suggested that 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, arguably the informal evaluations that took place. 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 currently underway (2012) has abandoned their use as it was 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. Thus, a typical question from a young academic or PhD in Australia when seeking advice about a paper is as to whether it is suitable for an A- rated journal or if they should instead aim 'lower' for a B or C rate outlet[6]. In the UK a similar discourse has developed and targets for performance are sometimes set in the context those rankings. This has raised disquiet in some circles, but is seen as helpful in 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.

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[6] Jane Broadbent is currently mentoring emerging academics at a university in Australia.

In summary, a tool for ranking research publication quality based on the location of publication, the ABS journal ranking has been formed by powerful elements in the academic profession itself and accepted by the academy as a whole. 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.

Section 5: Some Conclusions

Management control systems are intended to affect the behaviour of people within organisations in order to ensure the particular aims of that organisation are fulfilled. In considering the use of the RAE/Ref as a performance management system we must first remind ourselves this is a system that was designed to find information as a basis for allocating resources. Thus the goals of most universities and those of the RAE/REF are not necessarily in agreement. Nevertheless given the power of resource allocation and the coincidence of institutional and personal interests this system has become an important and aggressive system of control. We would argue that this is a result of the transactional nature of the controls used (Broadbent and Laughlin 2009, 2013). The initial insights we have provided in this paper suggest that there has been some success at the margin in resisting and reorienting to change. We also have a sense that there is some colonising potential in this PMS given the discourses that this control system is producing. We are also aware of a great deal of disquiet around the imposition of RAE/REF and the implications it has for the academic community more generally. In short there is ambivalence about the use of the PMS that are associated with RAE/REF planning.

We also posit the view that, in this case, 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. In doing so we see two issues as emergent. One is empirical and is the suggestion that a remedy to RAE/REF measurement has created a tighter control system that can be used against individual academics and departments not deemed by these measures a 'preforming' satisfactorily. The second is conceptual; it relates to the reactions to controls that result in the emergence of new control that become more controlling than those they were intended to limit.

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 (ABS) 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 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.

- We also need to understand more about the RAE/REF control systems in University Business Schools and if and how these are linked to university control systems as well as how both use the ABS ranking systems. This will help us evaluate the role of control systems in this arena.
- 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 rankings more generally. This will help us understand if systems of control embedding symbolic violence are being implemented. It may provide us 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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