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Journal ranking effects on junior academics: Identity fragmentation and politicization[☆]

Bertrand Malsch^{a,*}, Sophie Tessier^b^aQueen's School of Business, 143 Union Street, Office 415, Kingston, Ontario, Canada K7L 3N6^bHEC Montréal, 3000, chemin de la Côte Ste-Catherine, Office 5.377, Montréal, Québec, Canada H3T 2A7

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ABSTRACT

In this paper, drawing on autoethnographic material, we document how we have been responding to our school's research incentive policy and its adoption of a new journal ranking process that has resulted in the marginalization of most accounting journals. Overall, we contribute to the accounting literature on journal rankings by reflecting on their impact on researchers' identities. Our personal narratives illustrate how journal rankings, embedded in a research incentive policy, can fragment and politicize junior faculties' identities, driving them, professionally and intellectually, into contradictory directions and throwing them into academic politics. In terms of sustainability, *identity fragmentation* and *identity politicization* are ambivalent processes. They can marginalize junior researchers who do not have the political skills required to play the games of academic politics and discourage those who feel trapped in identity conflicts. On the other hand, identity fragmentation and politicization can also stimulate a deeper form of reflexivity and action. Through increased awareness of self and the political stakes of the field, junior researchers might be able to promote greater diversity and respond actively to the needs of a sustainable accounting research environment.

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1. Introduction

In ecology, sustainability describes how biological ecosystems remain diverse and productive over time, a necessary precondition for the well-being and survival of humans and other organisms (Corvalan et al., 2005).¹ Diversified and healthy wetlands and forests are examples of sustainable biological systems.

In many respects, fields of research operate like biological ecosystems.² They are dynamic communities of interacting agents subject to periodic disturbances. Biodiversity represents the varying degree of life forms within a given ecosystem. It is a measure of an ecosystem's overall health. Similarly, "idea diversity" reflects the varying degree of intellectual life within a given research field. It is also a measure of its intellectual health (Gendron, 2008, 2009). From this point of view, researchers

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* Corresponding author.

E-mail addresses: bmalsch@business.queensu.ca (B. Malsch), sophie.tessier@hec.ca (S. Tessier).

¹ Diversity can influence productivity: "by increasing the likelihood that species will use complementary resources [Diversity] can also increase the likelihood that a particularly productive or efficient species is present in the community" (Cleland, 2012).

² Of course, humans have some reflective agency, which animals and plants do not (at least presumably) have.

have argued that accounting research's sustainable condition is a matter of serious concern (Malsch and Guénin-Paracini, 2013; Williams et al., 2006). As Hopwood observed (2007, p. 88): "Increasingly, [accounting] research at any one time has come to focus on a very limited set of issues and approaches in the financial accounting area".

Hopwood's concerns are not new and have been stated over a number of years to the point that some people may argue that, contrary to the classic logic of sustainability, which involves diversity, the accounting discipline looks committed to trying to sustain itself by being narrow. Indeed, despite a shortage of accounting PhD students (Brink et al., 2012), there is no indication that top accounting journals will stop being published any time soon, that academic accounting associations will dissolve themselves or that accounting conferences will no longer be held. However, one should also be very cautious when considering the institutional markers of a discipline and the labeling power of the word 'accounting'. In many respects, what is named 'accounting research' in top mainstream accounting journals has more to do with financial economics nowadays than with accounting (Hopwood, 2002, 2007; Williams et al., 2006). Reiter and Williams (2002, p. 583) show that, from 1985 to 1993,

the most important journals after *Journal of Accounting Research* and *Journal of Accounting and Economics* for constructing TAR [The Accounting Review] articles were, in order, *Journal of Financial Economics*, *Journal of Finance*, various species of the *Bell Journal*, and *American Economic Review*. In addition, *Econometrica* was also in the 10 most frequently cited journals.

Akin to ecosystems, research fields are fragile entities. Just as introducing non-native species can cause substantial shifts in the functioning of an ecosystem, adopting a new research incentive policy or modifying journal ranking processes can cause substantial shifts in field research dynamics and affect its sustainability. Northcott and Linacre (2010) reported that the effects of journal rankings have been examined from multiple angles in the accounting discipline, such as their impact on university funding and reputations (Parker et al., 1998) and academic labor (Humphrey et al., 1995; Harley, 2000); their effects on research quality and diversity (Otley, 2001; Gendron, 2008; Locke and Lowe, 2008; Hopwood, 2008a, 2009); and their implications for what is valued as 'quality' research (Parker et al., 1998; Harley, 2000; Moizer, 2009) and perceived as relevant and impactful research for practice and policy (Harley, 2000; Otley, 2001; Hopwood, 2008b). The clear depiction emerging from this body of research is that journal rankings "have done little to improve the overall quality of the accounting literature, but are impeding the diversity, originality and practical relevance of accounting research", that is to say, the sustainability of accounting research (Northcott and Linacre, 2010, p. 38).

In this paper, we consider our personal encounters with our school's research incentive policy and the 'shift' resulting from the adoption of a new journal ranking process; in other words, we mobilize autobiographic materials to document how we experienced and have been responding to the confrontation with a hierarchy of accounting journals radically different from the ranking we had previously recognized as legitimate through our doctoral and broader research training.³

Overall, we contribute to the accounting literature on journal rankings by highlighting their impact on identity. In particular, our personal narratives illustrate how journal rankings, embedded in a research incentive policy, can fragment and politicize junior faculties' identity by driving them, professionally and intellectually, in contradictory directions and throwing them into academic politics. In terms of sustainability, identity fragmentation and identity politicization are ambivalent processes. They can marginalize junior researchers who do not have the political skills required to play the games of academic politics and discourage those who feel trapped in identity conflicts to resist the pressures of conformity. On the other hand, fragmentation and politicization can also stimulate a deeper form of reflexivity and action. Through increased awareness of self and political stakes of the field, junior researchers might be able to promote further the ideal of diversity and respond actively to the needs of a sustainable accounting research environment. Our paper also makes a methodological contribution by extending the use of the autoethnographical method in the accounting literature, which is "extremely uncommon" (Haynes, 2013, p. 375).

There is a growing global awareness that our civilization's future has become increasingly dependent on our capacity to maintain a long term and high level of biological and human diversity. From this perspective, the value of our reflections goes far beyond the personal case of two researchers in a specific local context. Our analysis draws attention to the collective responsibility we have, with respect to future generations of accounting scholars, to make possible the emergence of a sustainable accounting research environment.

We structure the remainder of the paper as follows. In the next section, we provide a description of our methodological approach. In the subsequent sections, we present and discuss our autoethnographic narratives. We offer our conclusions and what we view as the main implications of our paper in the final section.

2. Autoethnography

Following a suggestion from our department chair and a research presentation at a symposium of the 2012 European Accounting Association Congress in Ljubljana, we decided, during the spring 2012, to write an introspective research piece to reflect on the consequences of, and our reactions to, a major change in our school's research policy. From the beginning, this

³ At the time the paper was written, both authors were assistant professors at HEC Montreal. Bertrand is now assistant professor at Queen's School of Business, but his narrative in this paper is about his experience with the ranking system at HEC Montreal.

research project appeared to us as both very exciting and challenging in methodological terms. On one hand, we were motivated by the opportunity to voice our concerns and express our views about journal rankings and research incentives. On the other, we were aware that the main empirical material we would rely on would be our own memories, perceptions, feelings and emotions. We would be the main character of our research narrative and this would be our autoethnographic premiere.

Similar to ethnography, which involves a complete immersion in a cultural system with a view to observing a ritual, activity or ceremony (Bourdieu, 2003), autoethnography examines a social and cultural context, but through the researcher's personal experience (Reed-Danahay, 1997). (Ellis and Bochner, 2000, p. 742) define autoethnography as “autobiographies that self-consciously explore the interplay of the introspective, personally engaged self with cultural descriptions mediated through language, history, and ethnographic explanation”.

Memory, which constitutes the main source of autoethnographic data, is both a friend and enemy to autoethnographers. Whereas it allows researchers sole access to a wealth of information, it also picks, shapes, and distorts (Chang, 2007). It can diminish as time goes on, obscuring details and triggering aversion when it attempts to dig deeper into unpleasant past experiences. Omission and addition are natural occurrences in human memories. Like subjectivity, they may be detrimental to autobiographic research work unless they are properly recognized and managed.

Although recognition and management is not an easy task, we mobilized several procedures to ensure the credibility of our analysis. First, we decided to present narratives with different perspectives. Indeed, the fact that we have different professional trajectories and are at different stages in our careers increases the possibility of shedding light on the impact of ranking systems from a variety of aspects. Second, autoethnographers are highly familiar with the elements of the cultural system they seek to understand. They are able to make sense of what they observe ‘fairly quickly’. From this perspective, the fact that together we have nine years of working experience at the school implies that we have a good understanding of its culture and that the narrative of this paper and its arguments are stronger for having been constructed from first-hand observations. Third, to triangulate our self-observation and self-analysis, we confronted our memories of events and the interpretations of our narratives by having conversations among ourselves and with other colleagues.

Our narratives also provide “thick description” (Geertz, 1973) for others to assess the possible transferability of our findings. In terms of dependability, we had the opportunity to present and discuss our narratives with several colleagues in our department and Faculty. They received very positive receptions and several of our young faculty colleagues identified with many of the situations we described in terms of identity fragmentation and politicization.

Benefits of autoethnography exist in at least two principal domains. First of all, autoethnography is researcher-friendly. It allows academics to access easily the primary data source from the beginning because they are the source. “This familiarity gives researchers an advantageous edge in data collection and in-depth data interpretation” (Chang, 2007, p. 218). Autoethnography is also reader-friendly in that its personally engaging writing style tends to “touch readers’ lives” (Nash, 2004, p. 28) and is more appealing than the traditional and distanced style of academic writing (Golden-Biddle and Karen, 2007). Second, autoethnography can be a powerful vehicle through which researchers come to understand themselves and others and can engage in deeper forms of reflexivity (Giddens, 1991). Indeed, writing one’s own autoethnography and reading others’ autoethnographies can encourage self-reflection and self-examination. Our hope is that this type of reflexivity may translate into skepticism toward the order of things and may destabilize the apparently formalized expertise surrounding the establishment of journal ranking and research policy, always provisional and contestable in modern society (Giddens, 1991; Latour, 2004). Admittedly, autoethnography is easier to write as we are thinking about our own personal experience. However, autoethnography also demands more courage and transparency as we expose publicly our personal experience at the risk of being judged and misunderstood.

In the next two sections, we illustrate how the school’s research incentive policy (RIP) and the adoption of a new journal ranking process affected us personally (for a detailed description of the school’s RIP, see Appendix 1). Sophie’s narrative comes first.

3. Juggling with identity fragmentation

Since arriving at our school in 2006, I have had to cope with multiple aspects of academic life, including increasing pressure from my school to publish in top tier journals, a need to provide my students with quality teaching and support, and a desire to be recognized in my research field. This has led me to bounce between multiple and conflicting identities. As a result, I have had to engage in identity work to come to terms with the various social-identities that influence my self-identity (Watson, 2008) in an attempt to “shape a relatively coherent and distinctive notion of personal self-identity” (Watson, 2008, p. 129). Therefore, I provide a narrative that reflects the fact that, on a day to day basis, pressure to publish in journals promoted by the school’s RIP creates conflicts between my academic activities (teaching/research) and between the subgroups of which I am a part (i.e., a school, an accounting department and a research field). Although my narrative is not based exclusively on ranking systems, the RIP is central to it. Indeed, I will show, the more importance given to the ranking system, the harder it is for me to manage my conflicting identities.

Following Giddens (1991, p. 53), I use the concepts of identity or self-identity in the sense of ‘the self as reflexively understood by the person’. Accordingly, the following narrative is in many ways very personal. It derives from participation in competing discourses and various experiences. It is the result of countless interactions with others (colleagues, friends, families, etc.) and exposure to messages produced and distributed by institutions such as my employers, the schools I

attended or the media that have informed my understanding of the world. Despite their personal characters, I believe such narratives need to be known and discussed in academic accounting circles. Indeed, inner or psychological mobility increasingly characterizes contemporary life, with individuals having to go back and forth between different worlds, whose opposition and tension exist in the same locus, that is to say, the individual's interpretive schemes (Alvesson and Willmott, 2002). As Malsch et al. (2012, p. 414) observed: "People [...] rarely correspond to dense and consistent little boxes [...] infused by a steady and unambiguous cultural environment; they are likely to be every bit as plural as the fields in which they act". Accounting researchers and accounting research are products of contemporary society (Malsch and Guénin-Paracini, 2013). As such, neither can escape the malaise and identity conflicts of their time. In this respect, the sense-making dimension of my narrative goes far beyond my personal case and illustrates some of the greatest tensions at the heart of the sustainability of accounting academia.

3.1. *The construction of my academic identity*

When I moved to England in 2003 to do my PhD, I had already been hired by my school. However, at that time, my academic identity was not yet defined. While the attachment to my institution was fairly high, mainly because of my previous experience as a student there, the academic aspect of my affective and professional commitment was prospective only, meaning that I was seeing myself as a future member of the academic staff, but was not one yet.

The construction of my academic identity really began while I was completing my doctoral studies at Lancaster University Management School with David Otley as my supervisor and management control systems as my research discipline. There, I was exposed to well-regarded academic journals such as *Accounting, Organizations & Society* (AOS), *Management Accounting Research* (MAR) and *Accounting, Auditing & Accountability Journal* (AAAJ) and more importantly to qualitative methods.⁴ I was also a member of the Management Control Association, a network of researchers who share the same research interests. These years of intellectual initiation certainly played a pre-eminent role in shaping my perception of the accounting research field and in molding my academic and professional identity as a management control researcher (Henkel, 2005). After all, doctoral studies, like all "rites of passage" (Bourdieu, 1982), are a central mechanism by which students enter the academic field and align their intellectual dispositions with the structures of their research discipline (Panozzo, 1997). My doctoral studies provided me with a 'specific vocabulary of motives' (Alvesson and Willmott, 2002, p. 629). A particular interpretive framework was touted and promoted by my supervisor, my professors, and my network, through which I was encouraged to understand the meaning of my work.

Upon my return to Montreal, three years later, I noticed that most of the journals I knew and considered to be at the top of the field (e.g., MAR and AAAJ) were not part of my school's ranking system.⁵ More surprisingly, AOS, generally considered a top tier journal in other ranking systems (Wakefield, 2008), was only a 'B' journal.⁶ This feels like ancient history to me now, but I recall being frustrated with this situation and wanting to challenge it, a feeling that I abandoned quickly, because of the pressing necessity to finish my PhD and, two years later, to start publishing articles in order to secure tenure. Since my colleagues did not seem to make too much of this and I was assured that the RIP was not (and would not be) used for means of promotions (e.g., tenure), which at the time was true, I also learned not to make too much of it. Of course, I could have just changed my research field for one that was better represented by the school's ranking system. However, I did not want to renounce a fascinating research field that challenged me intellectually just to get value units.

Although this symbolic gap between what I had been trained to recognize as top quality research and what was valued by my institution made me uneasy and uncomfortable, this cognitive dissonance situation was not threatening me directly. At the time, not finishing my PhD or not publishing papers was a greater issue. Therefore, my identity fragmented into two different aspects of my academic life, each based on a specific social-identity (Watson, 2008).⁷ The first one was "me as a management control researcher, trained under a British research tradition" and the second one was "me as a member of academic staff at my school", both of which were local-organizational social-identity. While these two aspects of my identity were distinct, they fit under my umbrella identity of "me as an academic", a formal-role social-identity.

Over the seven years since I came back from England with my nascent academic identity, pressures for 'A' journal publications have increased as we are frequently reminded that we should publish in 'top-tier' journals. In particular, I remember receiving a survey that was sent to every professor asking what the school could do to encourage us to publish in 'A' journals. At the time, I found this very ironic, because to me, it did not matter how much incentive the school was giving me for an 'A' publication. The fact was that, given my training and my attachment to my research field, there were no 'A' outlets for me to publish in.⁸

This loyalty dilemma, between my academic institution and my research field, is not just something that I have been experiencing at the cognitive level. Individuals, like me, tend to attach great importance to achieving their goals and one of the main anxiety sources at work results from a fear of failing (Scheff, 1990). In other words, it is important for me, and to most

⁴ Professor Otley is one of the instigators of a movement toward the use of case studies (Otley, 1984) alongside other important researchers in this field (Ferreira and Merchant, 1992; Hopwood, 1983; Kaplan, 1984; Scapens, 1990).

⁵ These journals are now included in the RIP (see Appendix 1).

⁶ The ranking of AOS has fluctuated a lot in the last six years: from 'B' to 'A', to 'B' again and now 'B+' (see Appendix 1).

⁷ Watson (2008) lists five types of social-identity: social-category, formal-role, local-organizational, local-personal and cultural-stereotype.

⁸ See Appendix 1.

people, to do well at work. I want to be proud of what I do at work and I need my work to be properly recognized in the gaze of my research institution. As Willmott (1997, p. 1346) observed: “work has implications for self-identity, in terms of the sense of confirmation or denial experienced in its accomplishment”. When individuals fail or take blame for not being good enough (or not being seen as being good enough) they may experience a painful feeling of culpability or shame (Scheff, 1990). The idealized part of their self breaks down and can provoke strong feelings of devaluation. Therefore, it is not surprising that ranking systems have been found to cause demoralization among those disadvantaged by the process (Power, 1999).

Institutional reminders to publish in journals valued by the school's research policy, like the survey I described above, can be a source of devaluation. To overcome this feeling, I have found that conferences are a great boost in confidence as I am reminded that MAR and AAAJ, journals in which I have published, are good journals, something I tend to forget when I spend too little time interacting with scholars from outside my university. In other words, to avoid demoralization, I need to feed the part of my identity that represents my research choices. Since I have not been able to merge the two aspects of my identity, me as a management control researcher and me as an academic staff member of my school (with its RIP), I need to be surrounded by my research peers every once in a while to keep the former from being dismissed by the latter.

3.2. A third fragmentation

Being an accounting academic at my institution did not only involve dealing with two conflicting lists of valued journals (the RIP and the informal one from my research field). It also involved dealing with conflicting goals, that of research and teaching. Historically, the school was founded to train future French-speaking accountants and, more generally, to encourage the emergence of a French-speaking business elite. Although other disciplines are now taught at the school, accounting students still represent around 35–40% of all students. Their success in the annual professional exams is always closely monitored as a symbol of academic excellence. Hence, teaching quality is highly valued in the accounting department to which I belong.

It was not always easy to come to terms with the tension between research requirements and teaching responsibility. Indeed, having studied at this school myself, it was important for me to give my students the same level of dedication I received from my professors. In other words, I felt an ethical responsibility to give back what I received. Moreover, while I enjoyed doing research, initially I chose this profession for the love of teaching. However, as a management control researcher, I still wanted and needed to produce strong articles that would influence and be recognized by my peers as a relevant contribution to accounting knowledge. Contributing to one's discipline is vital to academic identity and self-esteem. This, however, takes time and the more time I dedicated to research, the less time I could dedicate to teaching.

This struggle between research and teaching was amplified by the ranking system: the more important the RIP became, the more conflicted these two roles were. Once again, I was required to engage in identity work to resolve this conflict. As such, I have added a third aspect to my self-identity: “me as a teacher”. While it is my intention to teach at the master and PhD level to reduce the distance between “me as a researcher” and “me as a teacher”, this has not yet been possible. Hence, I have to manage an identity that is fragmented into three different aspects.

This struggle is more than a local conflict as it is felt in other parts of the world where ranking systems are gaining importance. For example, in analyzing the effects of the Research Assessment Exercise (RAE) in the United Kingdom, Harley noted that scholars from ex-polytechnics (turned into universities) felt that the RAE led to a neglect of teaching, and that “the institutions were betraying their original mission as more vocationally oriented teaching institutions” (2000, p. 568). As one of Harley's academic interviewees noted: “I feel guilty that I am not quicker and more productive. I feel ‘weakened’ by concentrating on students and teaching” (2002, p. 202). Demoralization can also occur in those advantaged by the process, but who question the relevance of these ranking systems and are saddened by their consequences, damaging traditional academic values and downgrading the importance of teaching (Harley, 2000). While these references are outside of my own attempt to construct a coherent identity, it is (paradoxically) comforting to know that this is a more general struggle. Indeed, as Watson (2008) explains, comparing personal struggles with broader structures and historical circumstances is important to help individuals “grasp what is going on in the world, and to understand what is happening in themselves” (Mills, 1970, p. 14).

So, what does it mean for me to be an academic at my school in this age of journal ranking fashion? It means caring about my students while also wanting to contribute to knowledge in my research field. It means wanting to contribute to the school's success while also having the freedom to choose my research field. It means having to cope with several categories of peers (peers from the school, peers from the management control research field, peers from the business community, etc.). In other words, it means juggling multiple and conflicting identities.

While managing these different and conflicting aspects of my identity used to be feasible, albeit sometimes frustrating, irony turned into stress and anxiety (Parker et al., 1998) when the criteria for tenure changed. Whereas before ‘A’ publications mattered only for material reward, they now mattered for professional (e.g.: tenure) and symbolic (e.g.: professorships) recognition as well. Suddenly, the ranking system had become a threat to me and the structural lag between my research activity and my school affiliation was stretched to the limit. This was a real threat to my academic identity, because not only did my school's institutional strategy of being ranked among the top business schools⁹ research-wise directly conflict with my objective of publishing in esteemed journals in my research field, it also conflicted with my desire to

⁹ An expression often used at our school is the *5-20-100 Club*, which means that the school wants to be in the prestigious club of the top 5 business schools in Canada, in the top 20 international business schools (outside of the United States) and in the top 100 worldwide.

keep working at my school! Either I conformed to my institution's goal, which meant denying my management control researcher identity, or I remained faithful to my academic habitus and ran the risk of having to work somewhere else altogether. This illustrates why ranking systems are often seen as attacking intellectual freedom (Dominelli and Hoogvelt, 1996), promoting certain types of research to the detriment of others (Harley, 2000, 2002) and negatively affecting the production of knowledge in terms of novelty and diversity (Harley, 2000; Humphrey et al., 1995; Parker et al., 1998).

After the RIP became linked to tenure, it was no longer enough for me to juggle with fragmented identities. Whereas up to that point I had internally resolved the conflicting aspects of my academic life through identity work, this latest challenge required outward action. Therefore, when my colleague Bertrand decided to challenge the ranking system, as described below, I decided to join in the fight.

4. Challenging ranking through academic politics

To some extent, I am a pure product of the field of interdisciplinary research in accounting. My thesis supervisor is one of the most vigorous advocates of this research style (Gendron, 2008, 2009). I completed my doctoral studies in the accounting department of Université Laval, which has a strong culture of research diversity. I have assiduously attended all possible accounting doctoral consortia directed toward students with interdisciplinary interests. My work has been published in both well-regarded management and accounting journals (Malsch et al., 2012; Malsch and Gendron, 2011). To put it in Bourdieusian terms, my academic habitus has been trained to recognize interdisciplinary perspectives in accounting as a highly natural and desirable area of publication, while my symbolic capital (i.e., my professional reputation) has become increasingly dependent on the symbolic capital of interdisciplinary-friendly journals in the larger field of accounting and management research. In this respect, when I discovered in September 2011 – a few months after my graduation and recruitment – that my institution was no longer recognizing AOS as an 'A' publication (see Appendix 1), it was highly disturbing.

Socially and intellectually, I was prepared to face such a situation. As noted by Crossley (2002, pp. 189–190):

Habitus can be born in periods of discontent and can give rise to durable dispositions towards contention. [...] Putting that another way, protests and insurgency do not arise out of nowhere and neither do they die away into nowhere. They persist in habits of resistance.

Accordingly, my reluctance to leave unchallenged the consequences of the new ranking policy certainly reflected dispositions of a political, social and academic habitus. My habitus was trained through my critically oriented reading and thinking to operate as a minority against established institutions, be it the accounting mainstream research (Malsch and Guénin-Paracini, 2013), functioning of compensation committees (Malsch et al., 2012) or the rise of a new regulator (Malsch and Gendron, 2011). A deep feeling of injustice facilitated my intellectual resistance. The new ranking policy created a disadvantage in the accounting department as we had to be satisfied with two 'A' journals, neither of which Sophie or I could publish in as qualitative researchers.¹⁰ Meanwhile, the department of economics enjoyed 48 top outlets. Furthermore, some well-regarded journals, such as AAAJ or *Critical Perspectives on Accounting* (CPA) were not even included in the Journal Citation Reports (JCR) upon which all the new ranking system was based.¹¹ Ironically, my favorite research interest had always been the study of power relationships and, suddenly, I was directly confronted with what I had been extensively theorizing on and empirically observing from the outside (at a distance).

Drawing on some aspects of Bourdieu's political sociology (Bourdieu, 1981) in the following pages, I describe some key elements of the institutional work (Lawrence and Suddaby, 2006) that I initiated to challenge the ranking policy effects and promote alternative views. Despite its personal character, I think that this experience needs to be shared. First, this (sort of) case study is a very concrete example of how the world in which accounting academics operate can be significantly challenged and how it responds to those challenges. Second, institutional mimetism is a strong characteristic of business schools (Khurana, 2007). My experience reflects a growing pattern of behavior around the world of accounting research and what happened to me in a local North American context is not beyond prediction and I suspect is certainly happening just as easily in other places.

4.1. Producing support

For Bourdieu, the political field is a vast sphere to the extent that it includes all of the forces involved in attempts to challenge or maintain the dominant order – an order clearly contested or supported in the electoral arena, but also in economic, social or cultural spheres. Power struggles in the political field or within a particular group can be won by mobilizing the greatest number of agents over an extended period of time. To ensure mobilization, politicians must “elaborate a representation of the social world that is capable of securing the support of the greatest possible number of citizens” (or the support of the most powerful and influential citizens) by creating “ideas capable of producing groups by manipulating these ideas in such a way as to ensure the adherence of the group” (Bourdieu, 1981, p. 8).

¹⁰ The *Journal of Accounting and Economics* (JAE) and the *Journal of Accounting Research* (JAR).

¹¹ See Appendix 1.

At a time when democratic values increasingly shape individuals' perceptions and organizational structures, the rules of the political field have become the rules and meaning of the game in many other fields. Therefore, it is warranted to conceive of even auditors (Gendron et al., 2007) and academics (Cornford, 1908; Latour, 2004) as politicians. To challenge the ranking policy effects, I knew that, like a politician, I would need to communicate different arguments to secure the attention and support of the greatest number of stakeholder groups within the school.

When being political, one often starts by mobilizing the party-base and the first group I targeted for support was the department of accounting studies. Contrary to what the reader might imagine, this was not the easiest task. Some of my colleagues, who had been trained and recruited in a period when the 'publish or perish' rule did not strongly structure the academic career, did not share the same cognitive and affective investment that I had in our field. For them, it was not important how others classified AOS, rather that we as a department recognized the value of AOS. Therefore, instead of arguing too much on the appropriateness of AOS as a top journal, as I was initially tempted to do based on the natural inclination of my academic habitus, I decided to make a bigger story in suggesting that the sustainability of the accounting studies department was at stake. I argued that one of the main consequences of having no 'A' outlets would be that we would always score very low compared to the performance of other departments that had the advantage of the JCR categorization. In particular, I compared our low score to those of the departments of finance and economics. The accounting discipline has become, in many respects, a sub-discipline of finance and economics (Whitley, 1986) and I pointed out the potential risk that accounting research could be merged – in the medium term – with the 'more performant' research pole of finance and economics. I also highlighted that it would be increasingly difficult for the department to recruit new professors when it offered no 'accessible' 'A' journals, but operated a tenure policy that attached much importance to 'A' publications. If sustainability was about the future, the horizon appeared relatively dark in the accounting department. Overall, although opinions differed to some extent about the most appropriate response to develop, my arguments were relatively well received and supported by the accounting group. I was asked to prepare a memo for the school's administration in which I would develop my criticisms and suggest solutions. In the meantime, a small working group, almost entirely composed of faculty members who were not tenured yet, was formed (informally) to discuss strategies and plan actions. Senior accounting professors were relatively absent from these initial discussions. I had the impression that it was difficult for the latter to understand the personal and professional recognition a researcher could invest in journal rankings (and I am ready to acknowledge that such rankings occupied a place in my mind that they probably should not). On the other hand, they were perhaps destabilized by a way of behaving and openly challenging which was not traditional in the department.

The second stakeholder group, whose attention and support I thought I could enroll was that of researchers in other disciplines who were also disadvantaged by the categorization effect of the JCR. It was necessary to produce strong arguments to show the consequences of an entire research policy based (almost exclusively) on a single ranking system. I found that one of the most mobilizing arguments was to focus on the limitations of the JCR policy with respect to the Article Influence score (see Appendix 1) and the dangers of not giving due respect to differences in epistemological traditions. High citation impact factors result from the repeated inclusion of articles in referential chains. A referential chain is a list of references to a series of studies of a similar type that grows ever longer as more studies of that type are conducted. The editors of the Academic Journal Quality Guide of the Association of Business Schools observed (ABS, 2010, p. 4):

In the experimental sciences, for example, it is commonplace to report on experiments that are variants of earlier studies, and for these earlier studies to be included in a referential chain. It is for this reason that psychology journals typically have much higher citation impact factors than journals in other fields. Other disciplines, however, proceed to generate new knowledge through very different practices and procedures. In business and economic history, for example, where most articles are founded on archival data, very few studies are conducted that lead naturally to referential chaining. Hence lengthy chains are rarely formed, and citation impact factors are typically much lower than in the medical, engineering and scientific fields.

By adopting and diffusing this argument, I wanted to make it clear that, whatever the research field, the JCR ranked research publications that could not be compared to each other. As a result, the ranking effect should concern not only the accounting department, but all researchers working in an epistemological tradition with shorter referential chains.

Following the same logic, I was preoccupied with constructing an analysis of the ranking effect that would appeal to (some of) the decision-makers in the school without appearing to be acting only in the interest of the accounting department. To escape this perception of partiality and partisanship, I needed to construct an argument demonstrating that it would be in the interest of the entire school to reconsider the research policy. Market-based rationality is said to be one of the most powerful logics of discipline at work within leading institutions (Roberts, 2010). I thought, therefore, that if I produced a market-based argument to challenge the ranking effects, it would probably fall on some receptive and well-established ears.

Business schools have become increasingly governed by market logic in two key areas (Khurana, 2007) – the fierce competition between schools to recruit the most qualified students and the fierce competition between schools to recruit the most productive researchers. In sum, to create a strong market argument, I had to show that the RIP was making the school less attractive to top researchers (at least in the field of accounting research), which would have a knock on effect in terms of student attractiveness. I analyzed the research policy of the top 5 Canadian business schools (as defined and recognized by the school) and produced evidence that most of them recognized AOS as an 'A' journal and all of them recognized TAR as an 'A' journal. In addition, I summarized the findings of several articles that five journals – AOS, *Contemporary Accounting Research* (CAR), *Journal*

of *Accounting and Economics* (JAE), *Journal of Accounting Research* (JAR) and TAR – have been ranked consistently as the top journals in the field (Bonner et al., 2006) for several decades. This discursive angle transformed the ranking effect of the RIP into the following strategic (and more appealing) issue: how would the school attract or retain top researchers, and do well in research rankings, if most of its competitors were offering a larger and intellectually more open set of ‘A’ research outlets?

4.2. Promoting alternative views

At the beginning of 2012, as I was thinking, along with some of my colleagues, about an alternative ranking system that would align the researchers’ motivations with the school’s legitimate objectives, I felt constrained by the specific interests of the different groups that supported my arguments. To maintain accounting department support, I had to conceive of a new system that would expand its available set of ‘research performance’ indicators and help assistant accounting professors submit stronger tenure applications. In very concrete terms, it was vital to guarantee the status of AOS and CAR as ‘A’ publications, and to rank journals such as MAR, AAAJ, CPA, *European Accounting Review* (EAR) and *Auditing: A Journal of Practice & Theory* (AJPT) in a way that was more consistent with their respective recognition in the sub-fields of auditing and management accounting research. In the meantime, to maintain the motivation of other stakeholder groups also disadvantaged by the research policy, I had to design a culturally pluralist ranking system encouraging and recognizing research diversity. Ultimately, I thought that producing a ‘market sensitive’ ranking that would increase the attractiveness of the school in the competition for talent would be crucial.

Internal conflicts frequently arise within a political movement. According to Bourdieu, one of the most perennial cases of internal tension arises between those who denounce “the compromises required to increase the strength of the group at the expense of its originality” and those keen to strengthen the group by widening its base and political capital, “even at the cost of transactions or concessions or even a methodical blurring of all the overly exclusive aspects of the original positions adopted by the party” (Bourdieu, 1981, p.13). Bourdieu concluded that:

[t]he former seek to draw the party towards the logic of the intellectual field which, if pushed to the limit, may deprive it of all temporal strength; the latter draw upon the logic of Realpolitik, the condition for accessing political reality”.

In challenging the ranking effect of the JCR and conceiving of an alternative system, the same internal dilemma confronted me. The imperatives of Realpolitik made it necessary to adopt a spirit of cooperation and mutual goodwill through which I could reconcile the demands of research performance, epistemological pluralism and market attractiveness. For instance, one proposition I was tempted to formulate and defend publicly was that all journals on the Financial Times list should automatically be ‘A’ publications. I thought that this suggestion would be highly consensual.¹² AOS and CAR would become ‘A’ journals, we would align closely with our Canadian competitors’ practices and other departments would also benefit from the decision. However, the downside of this formula left AAAJ, CPA, MAR and AJPT at the bottom of the ranking. Another solution gaining some credibility in my mind was to push for adopting the Association of Business Schools (ABS) ranking system, in conjunction with the JCR. Widely used around the world and, claimed to have been, constructed as “[a] consensus list and [...] upon general acceptance of the fair and balanced view of relative quality taken by the editors and advisory panel members” (ABS, 2010, pp. 4–5), I found the ABS ranking convincing politically speaking (it is worth noting with respect to the ABS ranking list that it has come in for serious questioning, including from researchers with a qualitative and critical accounting methodological background and/or specialism; Hussain, 2011, 2012; Willmott, 2011). Under the ABS ranking, AAAJ, CPA, MAR and AJPT would become ‘B+’ journals and AOS would be recognized as a top tier publication. The price to be paid would be to accept CAR as a ‘B+’ journal.

However, whatever possible solutions I could imagine, it seems to me that the highest price to be paid during all these reflections was to adopt the programmatic notion of ‘ranking’ as a taken for granted starting point. Realpolitik demanded a discussion about research performance and research quality in terms of ranking. Through the conversations I had with the school’s senior staff, I had the feeling that denouncing any such pragmatic compromise risked being further marginalized. Accordingly, ‘rankings’ had to define my way of talking about research and, by definition, also limited and strongly restricted other ways of defining an acceptable and intelligible understanding of research (Hall, 1997). Paradoxically, in challenging the ranking effects of the JCR, I was indirectly reinforcing the legitimacy of rankings as a relevant instrument of performance measurement. In many respects, this indirect reinforcement was inevitable. Disrupting an institutional order always simultaneously implies the creation and/or maintenance of other institutions with their inherent structures of power and domination (Malsch and Gendron, 2013).

“Why raise your voice in contradiction and get yourself into trouble as long as you can always remove yourself entirely from any given environment should it become too unpleasant?” Since my graduation and recruitment, I have often meditated on this provocative question raised by Hirschman (1994, p. 272) in his polemical treatise written to strike at the foundational assumptions of liberalism. Why not just withdraw from the endless discussion of ‘how to measure research quality’? Why spend so much energy improving the sustainability of accounting research at my school? Why not just concentrate on my own career track and work to maintain my market value as high as possible? These questions started to make sense in very concrete terms when I was offered the opportunity to continue my career at Queen’s. On one hand, I

¹² At the moment, the Financial Times list grants a journal additional recognition, but does not modify its ranking.

wanted to resist the growing sense of individualism in academia and remain connected to the lot of my academic colleagues (Malsch and Guénin-Paracini, 2013). On the other hand, I was disappointed by the difficulties to move forward my concerns on the impact of journal rankings. Ultimately, other (and more important) personal considerations affected my decision to go to Queen's. I was attracted in particular by the strongly independent self-monitoring culture of the accounting area, a much more significant amount of resources available to conduct my research, and the opportunity to experience teaching in a world premier's business program. However, a few months after I left, the school modified its ranking system in a way that partially addressed some of my concerns by recognizing AOS and CAR as A journals. In retrospect, although I would like to believe that my activism helped raise awareness within the school on the issue of journal rankings and contributed to the change, assessing the impact of individual actions on the course of 'history' remains a challenge. Were my efforts worth it? Were my means of actions appropriate? Should I have strategized differently? It is hard (if not impossible) to say. The only thing I am sure of is that I would have had deep regrets if I had done nothing.

5. Concluding remarks

Researchers have examined the impacts of journal rankings from various angles in the accounting literature. A dominant view emerging from this body of research is that rankings represent a threat to diversity as they tend to impoverish the originality and practical relevance of accounting research. Our personal confrontation with the research incentive policy at our school and a new journal ranking process tends to reinforce that point of view. Journal rankings embedded in a research incentive policy fragment and politicize junior faculties' identity, by driving them, professionally and intellectually, in contradictory directions, and by throwing them into academic politics. Junior researchers who do not have the political skills or the political capital required to challenge the influence of rankings in their own institution may be discouraged and tempted by the appeal of identity conformity and intellectual conservatism. Our point is that the sustainability of the accounting discipline is jeopardized if it cannot attract a good stream of motivated and deep thinking young academics committed to plurality and intellectual tolerance.

Fragmentation and politicization are not inherently negative. They can also stimulate deeper forms of reflexivity. Through increased awareness of our self and commitment to our school's research policies, we responded actively to the needs of an "ecological" sustainable accounting research environment by promoting the ideal of diversity within the institution. Arguably, diversity does not imply promoting a sanitized research environment. To remain alive, the ideal of diversity needs debates and controversies between ideologies, paradigms and ideas. However, what we should aim for is a 'civilized conflict' between opponents respectful of one another and aware of the inherent limitations of the intellectual perspectives they support.

In this respect, we do not defend, in this paper, a radical view against journal rankings. From our own personal battles and experiences, it seems that rankings are so deeply ingrained in the field that the degree of institutional work required to overthrow them is just too significant (Adler and Harzing, 2009). Instead, if used with caution (for instance, developing different sub-discipline rankings for non-mainstream research fields such as accounting history, social and environmental accounting or taxation), journal rankings may be one instrument, among others, that serve to promote diversity and achieve greater sustainability. In essence, journal rankings are social artifacts that can be reformed to stimulate diversity instead of conformity to a few dominant criteria regarding what is good research. For instance, instead of protecting and reinforcing 'old' academic journals, the JCR could elaborate a 'diversity citation factor' that would give more weight to citations in journals that explicitly promote intellectual diversity in their editorial policies.

We are also aware that our own perception of what constitutes a 'good' or 'acceptable' accounting journal hierarchy is value laden and socially constructed – with unintended marginalizing consequences – and therefore debatable. However, in today's globalized world, where democratic inclusiveness means recognizing and accepting diversity on the grounds of social class, religion, ethnicity, gender, sexual orientation, age, disability, socio-economic status and other characteristics of difference (Taylor, 1991), we believe that openness and tolerance provide legitimate guidelines for reflection and action in accounting research. In that perspective, it is also really a puzzle as to why the values of diversity and pluralism – which are cherished and promoted as key ideals on most campuses around the world – are not being accepted as such when it comes to the field of publication. Why does the viewpoint on research diversity not seem to have reached the accounting mainstream? Certainly, academics are not immune to the temptation of power and some editors, research deans and senior academics might be maintaining their domination and associated privileges by marginalizing (more or less consciously) what they perceive as potential threats. Also, ignorance explains a lot. Many academics are simply unaware of the potential richness of the different research traditions that exist in (and around) their field of knowledge.

At the end of this autoethnographic journey in the world of journal rankings and publication pressures, the reader might have the impression that we experienced and responded to the calculative practices of our school in very different ways. In some sense, he/she would be right. We do not have the same academic habitus; we do not navigate toward the same intellectual horizon, we do not share the same affective commitment to our respective fields of research; and we do not enjoy the same relationship with our school. Acknowledging that, we feel it would be too reductive to remain with such a polarized impression. On one hand, juggling multiple identities corresponds to an attitude of political resistance against the hegemonic temptations of one identity taking over the others (Beech, 2008). On the other, challenging established authorities in the name of minorities' rights can be seen as a demand for identity recognition (Rowley and Moldoveanu, 2003). In other words, making politics or managing identity conflicts are two sides of the same coin (Alvesson et al., 2008).

Although the school finally accepted to review the ranking system and to take into account some of our initial demands, we do not pretend to offer replicable strategies of collective or individual action in this paper. We both are “institutional experimenters” (Malsch and Gendron, 2013). Confronted with ranking effects, we behave “in ways that can undermine or strengthen surrounding institutions [such as ranking journals or established top tier journals] through improvisation and pragmatism, rather than through adherence to a fixed, sedimented or linear script” (Malsch and Gendron, 2013, p. 24). If we are just institutional experimenters, with no clear directions, embedded in the paradoxical nature of the reform of journal rankings, why did we decide to narrate our personal experiences and what do they offer to the analysis of accounting research sustainability? Very briefly, we suggest contemplating the following tentative answers:

5.1. To provide solutions

Identity may be seen as a practical solution to a number of organizational problems and a positive force that needs to be taken into account to improve efficiency (Ashforth and Mael, 1989). In this respect, a better understanding of how business schools can respect and more smoothly integrate professorial identities into their development strategies may be worth pursuing. Building research strategy around academic identities is arguably a more sensible and creative managerial strategy, than seeking to impose a uniform identity through the increasingly standardized reliance on inflexible control and incentive strategies based on behavioral rules, output measures and rigid journal rankings. It is saddening, however, to know that similar calls for identity diversity in accounting were made almost twenty years ago (Humphrey et al., 1995) with little impact. Nevertheless, we believe that repeating this plea for diversity and collaboration is better than remaining silent.

5.2. To understand academic professional experience

Contrasting with the previous ‘solution-oriented’ perspective, those taking a more interpretivist view may see a general interest in understanding identity and identity-construction processes of academic institutions and their individual members (Beech, 2008; Gendron and Spira, 2010). Here, detailed and reflexive narratives, like the ones we offered in this paper, present strong opportunities to enrich the study of accounting research with in-depth, often empathetic insights and descriptions that can, for instance, stimulate and facilitate younger (and, reinvigorate older!) academics’ reflections on who they are, what their responsibilities to colleagues and the discipline are more generally and what they need to do both now and in the future.

To reveal problems associated with cultural and political irrationalities in academic institutions. Finally, for those possessing a more critical or emancipatory research interest, focusing on issues of identity provides a means by which the ‘darker’ and, in our view, ‘unsustainable’ aspects of contemporary academic life might be revealed and questioned (Alvesson et al., 2008). We focused our narratives on exploring the social and cultural roots of academic ‘oppression’ and how academic freedom can be seriously constrained.

To conclude, we would like to stress that, despite all the challenges that we mentioned in the paper, we still do not regret choosing an academic career. Many aspects of our research and teaching activities have been immensely rewarding. In fact, the expression of our doubts, difficulties and anxieties should be seen as an indication of a great attachment to our profession and as the conviction that it still behooves us to define a sustainable future for accounting. To borrow from Chesterton, we do not believe in a fate that falls on academics however they act; but we do believe in a fate that falls on academics unless they act.

Appendix 1

The school’s Research Incentive Policy (RIP) was adopted in April 2000. The policy was subsequently modified in November 2003 and April 2011. Since Sophie arrived at the school in 2006 and Bertrand arrived in 2011, our description of the policy considers only the November 2003 version and the changes adopted in April 2011. These changes were overseen by a special committee. Departments were consulted for some modifications, such as the percentage boundary associated with ‘A’ journals. Other modifications were made by the special committee without consultation (e.g., changes to the sorting criteria).

The school’s RIP is based mainly on the Journal Citation Reports (JCR). The JCR categorizes and ranks publications in different fields. For instance, in 2012, there were 21 accounting journals and 65 finance journals in the JCR field entitled ‘business, finance’ (see Table 1). According to our November 2003 RIP, to qualify as an ‘A’ publication, an accounting journal had to be among the top 15% Impact Factor scores in the ‘business, finance’ field.¹³ Other journals included in the JCR were considered ‘B’ journals and any other peer-reviewed scientific journals, not listed in JCR, were a ‘C’. Value units were allocated to authors based on these rankings. Moreover, additional points were given for publications in journals from the Financial Times list.

The April 2011 version of the RIP introduced several major changes (see second-last column of Table 1, HEC2011–JCR2010). First, a new category was created: accounting journals with an Article Influence score below the top 15% but above the top 30% are now scored ‘B+’. Secondly, value units awarded for ‘A’ publication almost doubled. Thirdly, additional value units for publication in what are considered as important lists were extended to incorporate the lists prepared by Business Week and the University of Texas at

¹³ A percentage that will fall to 12% as of 2014, further limiting the ‘A’ publication list.

Table 1
Accounting journal rankings according to the RIP, from 2006 to 2012.

Journal	ISSN	HEC2006- JCR2005	HEC2007- JCR2006	HEC2008- JCR2007	HEC2009- JCR2008	HEC2010- JCR2009	HEC2011- JCR2010	HEC2012- JCR2011
Abacus	0001-3072	–	–	B	B	B	B	B
Accounting and Business Research	0001-4788	–	–	–	–	B	B	B
Accounting and Finance	0810-5391	–	–	–	–	B	B	B
Accounting Horizons	0888-7993	–	–	–	–	–	B	B
Accounting Organizations and Society	0361-3682	B	B	B	A	A	B	B+
Accounting Review (The)	0001-4826	A	A	A	A	A	A	B+
Asia-Pacific Journal of Accounting and Economics	1608-1625	–	–	–	–	–	–	B
Auditing: a Journal of Practice and Theory	0278-0380	B	B	B	B	B	B	B
Australian Accounting Review	1035-6908	–	–	–	–	–	B	B
Contemporary Accounting Research	0823-9150	B	B	B	B	B	B+	B+
European Accounting Review	0963-8180	–	–	–	B	B	B	B
Fiscal Studies	0143-5671	B	B	B	B	B	B	B
Journal of Accounting and Economics	0165-4101	A	A	A	A	A	A	A
Journal of Accounting and Public Policy	0278-4254	–	–	–	–	–	B	B
Journal of Accounting Research	0021-8456	B	A	A	A	A	A	A
Journal of Business Finance and Accounting	0306-686X	–	–	B	B	B	B	B
Journal of International Financial Management and Accounting	0954-1314	–	–	–	–	–	B	B
Management Accounting Research	1044-5005	–	–	–	–	–	B	B
National Tax Journal	0028-0283	B	B	B	B	B	B	B
Review of Accounting Studies	1380-6653	B	A	A	B	B	A	B+
Revista Espanola de Financiacion y Contabilidad	0210-2412	–	–	–	–	–	B	B
Total A		2	4	4	4	4	4	2
Total B+ (see note 1)		N/A	N/A	N/A	N/A	N/A	1	4
Total B		7	5	7	8	10	15	15
Total JCR "business, finance" – Accounting only		9	9	11	12	14	20	21
Total JCR "business, finance" – All		40	42	45	48	53	76	86

Note 1: N/A, not applicable (the B+ category was introduced in 2011).

Dallas (in addition to the Financial Times). Most importantly, however, is the fact that the sorting criterion was no longer the Impact Factor. Indeed, journals are now classified according to the Article Influence score, which is based on the Eigenfactor score.

The Eigenfactor Score calculation is based on the number of times articles from the journal published in the past five years have been cited in the JCR year, but it also considers which journals have contributed these citations so that highly cited journals will influence the network more than lesser cited journals. References from one article in a journal to another article from the same journal are removed, so that Eigenfactor Scores are not influenced by journal self-citation ([Journal Citation Report, 2012](#)).

This differs from the Impact Factor, because the latter evaluates each journal citation equally, while the former values more highly citations from 'prestigious' journals and removes self-citation ([Bergstrom et al., 2008](#); [HEC Montréal, 2012](#)). A journal is considered important if "it receives many citations from other important journals" ([Bergstrom and West, 2008](#), p. 1850). As for the Article Influence score, it represents a journal's Eigenfactor score divided by the number of articles in the journal and normalized as a fraction of all articles in all journals. If the Article Influence score is more than 1, each article in this journal is above average in terms of its influence and vice versa ([Bergstrom and West, 2008](#); [West et al., 2010](#)).

Using the Article Influence score to rank accounting journals is problematic. For example, since there is a lot of self-citation amongst top accounting journals ([Wakefield, 2008](#)), and since other fields of research do not often cite accounting articles ([Biehl et al., 2006](#)), removing self-citation impacts negatively the ranking of accounting journals. *Accounting, Organizations and Society* (AOS) in particular is hit hard, because AOS articles are mainly cited by other AOS articles or by articles published in less 'prestigious' journals ([Wakefield, 2008](#)). It is to some extent, a self-fulfilling prophecy that AOS will not have a high Article Influence score.

On a separate, but related matter, in June 2011, a Promotion Policy modification changed how our school used the RIP. Before 2011, it was mainly used as a means to reward performance. However, since June 2011, our publication record included in our tenure and full professor promotion form is evaluated based on the RIP. This is problematic for accounting professors since the RIP systematically ranks accounting journals lower than most ranking systems used worldwide (see Appendix 2).¹⁴

¹⁴ Ironically, the creators of the Article Influence score caution the use of this metric for the evaluation of single papers or a small collection of papers, such as the publication record of an individual scholar asking for tenure ([West et al., 2010](#)), stating that, for these purposes, it "is a poor metric" ([Bergstrom and West, 2008](#), p. 1850) that cannot replace reading the papers carefully or asking the opinion of experts who have done so ([Bergstrom and West, 2008](#); [Bergstrom et al., 2008](#); [West et al., 2010](#)). Rather, this metric was developed for assessing large bodies of work across broad segments of scholarship (e.g.: a library on a tight budget having to decide which journals to pay for, [Bergstrom et al., 2008](#)), which also explains the emphasis on 'prestigious' journals.

Appendix 2

In order to compare our school's Research Incentive Policy, we used the collation of journal rankings compiled by Harzing (2012). We made one major modification to the table. Harzing's table presents each ranking in their original form, which makes comparison between ranking systems difficult. For example, the University of Queensland Journal Rating (UQ) 2007 uses a 5 point scale (with 1 being the highest score available), while the one for the Association of Business Schools Academic Journal Quality Guide (ABS) uses a 4 point scale (with 4 being the highest score available). Moreover, some ranking systems use letters instead of numbers. In order to compare these ranking systems with our own, we decided to convert all of them to a scale where 1 is the highest score, 2 the second highest score, etc. This allowed us to present ranking systems with different numbers of categories with the same starting point (i.e., 1). Finally, some ranking systems highlight top tier journals that are internationally recognized as the best in their field. These are identified with an asterisk (*) and represent a very small percentage of journals. Because this category represented less than 5%, we decided not to treat this as a separate category. This is the case for the ABS (less than 3%), the Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE) 2011 (less than 2%) and the Centre National de la Recherche Scientifique (CNRS) 2011 (less than 2%). The ABDC 2010 also uses an asterisk to identify internationally recognized journals, but since it represents more than 5%, it is treated as a separate category.

The first column of the table below (Table 2) provides the journal title. The second is our ranking system, where letters have been converted into numbers from 1 to 4. The next five columns provide comparative information between our ranking system and the others. The remaining columns are the ranking systems compiled in the Journal Quality List (Harzing, 2012) converted into our 1 to x scale. Listed below are the ranking systems included in our table (see Harzing, 2012 for more information on the different ranking systems and the scale they use).

- WIE 2001 – WU Wien Journal Rating 2001
- VHB 2003 – Assoc. of Professors of Business in German speaking countries
- BJM 2004 – British Jnl of Management 2001 Business & Mgmt RAE rankings
- HKB 2005 – Hong Kong Baptist University School of Business 2005
- Theo 2005 – Theoharakis et al.
- EJIS 2007 – European Journal of Information Systems 2007 Mingers & Harzing
- EJIS 2007-CI – European Journal of Information Systems 2007 Mingers & Harzing
- UQ 2007 – University of Queensland Journal Rating 2007
- AERES 2008 – Agence d'évaluation de la recherche et de l'enseignement supérieur
- AST 2008 – Aston March 2008
- WIE 2008 – WU Wien Journal Rating May 2008
- ABDC 2010 – Australian Business Deans Council Journal Rankings List February 2010
- ABS 2010 – Association of Business Schools Academic Journal Quality Guide March 2010
- CNRS 2011 – Center National de la Recherche Scientifique (www.cnrs.fr) October 2011 (version 3.01)
- Ess 2011 – ESSEC Business School Paris 2011
- FNEGE 2011 – Fondation Nationale pour l'Enseignement de la Gestion des Entreprises, version December 2011
- HEC 2011 – Hautes Études Commerciales de Paris Ranking List July 2011
- UQ 2011 – University of Queensland Adjusted ERA Rankings List
- VHB 2011 – Assoc. of Professors of Business in German speaking countries
- Cra 2012 – Cranfield University School of Management February 2012 (9th ed.)
- EIJL 2012 – Erasmus Research Institute of Management Journals Listing

We incorporated all journals included in the JCR and/or the Journal Quality List that relate to accounting (financial and managerial), auditing and taxation into our table. We excluded the Strategic Management Journal 1999 ranking system (Harzing, 2012), because it did not have any journals in those fields of research. Also, since it was not the objective of the paper to provide a comprehensive list of all accounting peer-reviewed journals, we excluded journals that did not appear in the JCR and Harzing table. These ranked as a 'C' that would correspond to a 4 if they were included in the table.¹⁵ Moreover, the categories do not always have the same percentage of journals. For example, the ABS top category (i.e., 4) includes 11.4% of all journals in the ranking (ABS, 2010), while the Australian Business Deans Council (ABDC) top category (i.e., A*) includes only 5.5% (ABDC, 2010). Hence the top category in the ABDC ranking is more restrictive than the one in the ABS ranking. Nevertheless, for our purpose, which was to compare our school's ranking systems with others, this was helpful as it allowed us to measure the median, mode and mean for each journal and then compare these scores with our own ranking system.

Of the 47 journals in our table, 29 ranked lower in our school's ranking system when compared to the median or mode of all other ranking systems, while only three ranked higher (we include here *Revista Espanola de Financiacion y Contabilidad*, since it is not in any ranking from the Harzing table, but is a 'B' according to the RIP).

¹⁵ See Appendix 1 for more detail.

Table 2
Journal rankings comparison: HEC ranking (RIP) vs. others.

Journal	HEC Montreal 2012	Difference between HEC Montreal and Median	Difference between HEC Montreal and HEC Mode	Mean	Median	Mode	Wie 2001 (1-5)	Vhb 2003 (1-6)	Bjm 2004 (1-13)	Hvb 2005 (1-4)	Theo 2005 (1-3)	Ejls 2007 (1-4)	Ejls-CI 2007 (1-4)	UO 2007 (1-5)	Aeres 2008 (1-4)	Ast 2008 (1-5)	Wie 2008 (1-2)	Abdc 2010 (1-4)	ABS 2011 (1-4)	Cnrs 2011 (1-4)	Ess 2011 (1-5)	Fnege 2011 (1-4)	Paris 2011 (1-4)	HEC 2011 (1-4)	UO 2011 (1-4)	Vhb 2011 (1-6)	Cra 2012 (1-4)	EIL 2012 (1-5)			
Abacus	3	-0.5	-1	2	2.5	2.6	2	3	5	3	2	2	3	3	3	2	2	2	2	2	3	3	2	2	2	2	3	3	2		
Accounting and Business Research	3	0	0	3	3	2.9	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	4	3	3	2	2	3	4	3	4	
Accounting and Finance	3	0	0	3	3	2.9	2	3	3	3	2	3	3	2	3	3	3	3	2	3	4	4	3	2	4	3	2	4	3	4	
Accounting Auditing & Accountability Journal	4	-1	-1	3	3	2.7	3	5	3	2	3	3	3	2	2	1	2	2	2	2	3	3	2	1	4	2	4	2	4		
Accounting Business and Financial History	4	-1	-1	3	3	3.3	3	3	3	3	3	3	3	5	4	4	3	3	3	3	3	3	3	3	4	2	2	4	2		
Accounting Education: An International Journal	4	-1	-1	3	3	3.0	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	2	2	4	2		
Accounting Forum	4	-1	-1	3	3	3.4	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3	3	3	3	4	2	2	4	2		
Accounting Horizons	4	0	0	4	4	3.6	4	3	4	3	2	2	2	5	3	3	3	3	3	3	3	3	3	3	3	4	3	4	4		
Accounting Organizations and Society	3	0	-1	2	3	2.8	4	3	4	3	2	2	2	3	3	3	2	2	2	2	3	4	3	3	2	4	2	4	2	4	
Accounting Research Journal	4	0	0	4	4	3.7	4	1	3	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1		
Accounting Review (The)	2	-1	-1	1	1	1.2	2	2	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	
Advances in Accounting	4	-1	-1	3	3	2.7	3	3	3	3	3	3	3	4	1	1	1	1	1	1	1	1	1	1	1	2	1	2	1	1	
Advances in International Accounting	4	-1	-1	3	3	3.1	3	3	3	3	3	3	3	3	1	1	1	1	1	1	1	1	1	1	1	4	2	4	2	4	
Asia-Pacific Journal of Accounting & Economics	3	0	0	3	3	3.0	3	3	3	3	3	3	3	3	1	1	1	1	1	1	1	1	1	1	3	5	3	3	3	4	
Auditing: a Journal of Practice & Theory	3	-1	-1	2	2	2.1	2	1	1	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	3	2	2	3	2	2	
Australian Accounting Review	3	1	1	4	4	3.9	4	2	2	3	2	2	2	4	4	4	4	4	4	4	4	4	4	4	3	4	3	4	3	4	
Behavioral Research in Accounting	4	-2	-2	2	2	2.3	2	4	5	3	2	2	2	2	1	2	2	2	2	2	3	4	3	2	2	3	2	4	3	4	
British Accounting Review	4	-1	0	4	3	3.2	4	3	2	3	2	2	2	4	3	3	2	2	2	2	2	4	3	2	4	3	2	4	3	4	
Contemporary Accounting Research	2	0	0	2	2	1.8	2	2	3	1	2	1	2	1	2	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	
Critical Perspectives on Accounting	4	-1	-1	3	3	2.7	3	5	3	5	2	3	3	3	3	3	2	2	2	2	3	3	2	2	3	2	3	3	3	3	
European Accounting Review	3	-1	-1	2	2	2.5	2	3	5	2	3	3	3	2	2	3	2	2	2	2	2	3	2	2	2	2	3	2	2	2	
Fiscal Studies	3	1	1	4	4	3.6	3	5	4	3	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
International Journal of Accounting	4	-1	-1	3	3	3.0	3	3	5	3	2	4	4	4	3	1	2	2	2	2	3	3	3	3	4	4	4	2	4		
International Journal of Accounting Information Systems	4	-1.5	-2	2	2.5	2.8	2	3	1	3	3	3	3	2	2	3	2	2	2	2	3	3	3	4	4	2	4	3	4	4	
International Tax and Public Finance	4	-2	-2	2	2	2.4	2	4	5	3	2	3	3	3	2	3	2	2	2	2	3	4	2	2	3	2	3	2	3	2	
Issues in Accounting Education	4	-1	-1	3	3	3.2	4	4	5	3	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Journal of Accountancy	4	0	0	4	4	4.0	4	5	3	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Journal of Accounting & Economics	1	0	0	1	1	1.2	2	2	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	
Journal of Accounting and Public Policy	3	-1	-1	2	2	2.5	2	5	2	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2	4	4	
Journal of Accounting Education	4	0	0	4	4	3.4	4	4	4	4	4	4	4	5	1	1	1	1	1	1	1	1	1	1	2	3	2	4	4	4	
Journal of Accounting Literature	4	-2	-2	2	2	2.4	2	3	2	3	2	2	2	2	3	2	2	2	2	2	2	3	2	2	2	2	3	2	4	4	
Journal of Accounting Research	1	0	0	1	1	1.1	2	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	
Journal of Accounting, Auditing and Finance	4	-2	-2	2	2	2.3	3	3	2	1	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2	4	4	
Journal of Business Finance & Accounting	3	-1	-1	2	2	2.1	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2	4	4	
Journal of International Accounting Research	4	-1	-1	3	3	3.1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Journal of International Accounting, Auditing, & Taxation	4	-1	-1	3	3	3.1	3	3	3	3	3	3	3	3	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3
Journal of International Financial Management & Accounting	3	0	0	3	3	3.3	2	3	3	2	4	4	4	5	3	3	3	3	3	3	3	4	4	4	3	3	4	3	4	3	4
Journal of Management Accounting Research	4	-1	-1	3	3	2.5	2	3	2	2	2	3	3	2	2	2	2	2	2	2	2	3	2	2	2	2	3	4	3	4	4
Management Accounting Research	3	-1	-1	2	2	2.1	2	2	3	3	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2
Managerial Auditing Journal	4	0	0	4	4	3.9	4	7	4	4	4	4	4	4	3	3	3	3	3	3	4	4	4	3	3	4	3	4	3	4	
National Tax Journal	3	-1	-1	2	2	2.5	2	2	7	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2	2	2	2
Research in Accounting Regulation	4	-1	-1	3	3	2.7	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Review of Accounting Studies	2	0	0	2	2	1.6	2	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Review of Quantitative Finance and Accounting	4	-1	-2	2	3	2.8	2	2	5	3	2	2	2	2	4	3	2	2	2	2	4	4	4	3	3	4	3	3	3	3	2
Revista Española de Financiación y Contabilidad	3																														

Legend: HEC Montréal < Median or mode of all other ranking systems HEC Montréal > Median or mode of all other ranking systems

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