



# Journal ranking effects on junior academics: Identity fragmentation and politicization<sup>☆</sup>

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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 academics' 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).<sup>1</sup> Diversified and healthy wetlands and forests are examples of sustainable biological systems.

In many respects, fields of research operate like biological ecosystems.<sup>2</sup> 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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<sup>1</sup> 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).

<sup>2</sup> 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.<sup>3</sup>

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

<sup>3</sup> 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.

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