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Are public sector accounting researchers going through an identity shift due to the increasing importance of journal rankings?

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ABSTRACT

Researchers are faced with increasing pressure to publish in top international journals, particularly public sector accounting (PSA) researchers due to the relatively lower ranking of journals in their field. Recruitment procedures for new staff members, protocols for the quality assessment of existing staff members, and decisions for funding research are increasingly affected by journal rankings. This paper aims to unravel the impact of the growing importance of journal rankings on the identity of PSA researchers. Professional identity is applied as a theoretical lens and so-called real-life constructs are developed for empirical investigation through interviews with senior researchers. The findings reveal how PSA researchers are coping with a context permeated by tensions between their original identity and an identity affected by a stronger reliance on scoring based on journal rankings. Our study shows in particular that PSA researchers tend to preserve their original identity of a committed PSA scholar *and* simultaneously move towards the "academic performer" identity by navigating the grey area between these extremes. There is no significant evidence for a fundamental identity shift towards an "academic performer" because researchers are primarily inspired by problems of public sector organizations or society at large. However, it remains to be seen if young scholars faced with publication targets that are too demanding and unrealistic shift their focus away from the original PSA researcher identity to an "academic performer" identity.

1. Introduction

Researchers face growing pressure to publish in top international journals. What counts more and more is publishing in highly ranked journals and the literature is increasingly focusing on the consequences of the reliance on journal rankings in academia (Alvesson & Spicer, 2016; Annisette et al., 2015; Becker & Lukka, 2022; Gebreiter, 2022; Gendron, 2008; Maran et al., 2022; Parker & Guthrie, 2012; Sangster, 2015). Recruitment procedures for new staff members, protocols for assessing the research quality of existing staff members, and procedures for external research funding are to a considerable extent affected by journal rankings. Journal rankings may have shifted from being used in an advisory capacity to playing a determining role in establishing research quality of institutes and publications (Hussain, 2011). With this role almost being taken for granted, researchers reportedly strive to outperform others and become top performers (see also Brankovic, 2022) within a more competitive academic environment. The increased reliance on journal rankings may harm not only the accounting discipline in general but also niche accounting groups such as accounting

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education and accounting history (Hoepner & Unerman, 2012; Sangster, 2015), interdisciplinary accounting research (Lukka & Becker, 2022; Maran et al., 2022), and ethnographic accounting research (Bamber & Tekathen, 2022). Niche journals do not tend to be highly ranked in journal rankings (Sangster, 2015). Empirical studies examining the dynamics and consequences of journal rankings are still relatively rare in the accounting research domain (for exceptions see Becker & Lukka, 2022; Chatterjee et al., 2020; Martin-Sardesai et al., 2020; Northcott & Linacre, 2010). More needs to be learned especially about niche groups that, by definition, are at risk of marginalization.

This paper aims to unravel the impact of the increasing importance attached to journal rankings on the mindset and behavior of public sector accounting (PSA) researchers or, more fundamentally, on their identity as researchers.[1] It builds on earlier work, especially that of Gendron (2008, 2015), on the influence of journal rankings on the identity of accounting researchers. Gendron envisages researchers becoming "academic performers", that is, scholars who are driven by publishing in highly ranked journals at the expense of the relevance of their research and other activities, such as teaching, in their institutions. By using the theoretical lens of professional identity and applying real-life constructs to collect empirical evidence, this paper purposefully focuses on a niche group of accounting scholars, namely PSA scholars. PSA scholars often are a minority within their university departments and risk marginalization over time. They must therefore defend their right to exist and, among other things, strive to maintain course offerings, retain research funding, and protect conference opportunities.

The distinctiveness of PSA research is justified as follows. PSA scholars have their own networks, such as the Comparative International Governmental Accounting Research (CIGAR) Network and the public sector section of the European Institute for Advanced Studies in Management (EIASM), both of which have bi-annual conferences, Ph.D. workshops and, for CIGAR, quarterly newsletters. In addition, the special interest group on Accounting and Accountability within the International Research Society for Public Management (IRSPM) is a platform that connects academics and practitioners working on issues related to accounting and accountability in public services. Furthermore, accounting conferences such as the European Accounting Association (EAA) and public administration conferences such as the European Group of Public Administration (EGPA) organize specific sections for public sector accounting and financial management.

In addition to specific networks, PSA research is characterized by themes that are particular to the public sector, including the major role of politicians in decision making. First, with regard to transitioning governmental financial reporting to business-like accrual accounting, the particularities of the public sector remain important; for example, the existence of heritage assets, which are idiosyncratic to governments, require specific rules for recognition and valuation (De Wolf et al., 2020). Second, the overarching importance of taxation as a source for governmental spending makes budgeting and budgetary reporting of policy fields or programs core to PSA. To serve accountability purposes, and satisfy primary users" information needs, a transaction-based approach which focuses on the income statement of revenues and expenses is favorable compared to the balance sheet approach (i.e., asset-liability led approach) in the private sector, that increasingly uses fair value measurement methods (Oulasvirta, 2021). Third, the need to account not only for expenses or cash outflows but also for what can be accomplished with certain inputs is highly relevant. This difference has led to an extensive literature on performance budgeting (see, for instance, Mauro et al., 2017; Ho et al., 2019) and, more specifically, outcome-based budgeting owing to the importance of the effects of governmental interventions (Hoque, 2021). Fourth, accounting that enhances democratic decision-making has spurred the emergence of participatory budgeting and horizontal accountability (see, for example, Kuruppu et al., 2016). Fifth, with regard to accounting information use by politicians, the mindset and behavior of politicians in governmental decision making has to be considered; for example, there might be a lack of interest in or knowledge of accounting information (van Helden & Reichard, 2019) and at times a resistance to certain forms of accountability. Additional distinctive characteristics of PSA research are public value accounting (Steccolini, 2019), a public-sector specific focus on performance management (van Helden & Reichard, 2016), issues concerning the consolidation of public sector entities" accounts, Whole of Government Accounting, public–private partnerships and hybridizations (Caperchione et al., 2017; Grossi & Argento, 2022), and the evolution from traditional compliance and financial audits to performance and non-financial audits of local and central governments (Ferry & Ahrens, 2022; Hay & Cordery, 2021; Mattei et al., 2021).

Probably more contested is the claim that the research approaches and methods are also specific to PSA. However, the case can be made. PSA research is strongly interwoven with public sector practice, which suggests a strong need for collaboration between academic and practice-oriented PSA, and indeed the literature points to the need for strengthening the practical relevance of PSA research (Ferry et al., 2019, p. 2). In addition, some scholars claim that PSA research needs to be interdisciplinary because the problematization of public sector issues requires insights not only from economics but also from organization studies and political science (Broadbent & Guthrie, 2008), as well as urban planning and information and communication systems owing to the increasing challenges faced by the public sector.

As in other niche domains, such as accounting education and accounting history (Sangster, 2015), interdisciplinary accounting research (Lukka & Becker, 2022; Maran et al., 2022) and ethnographic accounting research (Bamber & Tekathen, 2022), PSA researchers may be encouraged to publish their work in top-level journals in accounting or other disciplines, such as management and public administration, because PSA journals might be ignored or ranked low in relevant journal rankings (van Helden & Argento, 2020a). This potential impact of journal rankings could be detrimental to the commitment of PSA researchers to their original domain of PSA research and to other tasks they are obliged to perform, such as teaching and administration/management, as well as work in public sector practice. An intriguing research question emerges: what are the consequences of the ranking dynamics for the work PSA

[1] The terms "scholars" and "academics" are used interchangeably with the term "researchers" throughout this paper.

researchers undertake in terms of research themes, theories and methods (as well as non-research tasks such as teaching and administration)? Put differently, what are the implications for (in the words of Alvesson & Sandberg, 2014) their habitat and habitus as researchers?

Our study attempts to make the following contributions. First, the existing literature seems to overemphasize the negative effects of journal rankings, especially on research diversity and innovativeness (Alvesson & Spicer, 2016; Annisette et al., 2015; Gendron, 2008, 2015; Humphrey & Gendron, 2015; Khalifa & Quattrone, 2008; Lukka, 2010; Merchant, 2010; Willmott, 2011). Our paper aims to make an assessment in which positive impacts on research productivity and quality are also considered. Second, because the available literature is mainly reflective, sometimes supported by anecdotal evidence, more systematic empirical investigations as in our paper are needed (see also Northcott & Linacre, 2010; ter Bogt & Scapens, 2012; Clarke & Knights, 2014; Meyer et al., 2018; Chatterjee et al., 2020). Third, our study applies professional identity theory to explore potential shifts in the mindset and behavior of PSA researchers, and it investigates reactions by interviewees to real-life constructs, a theoretical viewpoint and data collection and analysis method not widely used. Finally, our investigation is focused on a niche domain in accounting, namely PSA, with its specific networks and outlets for publication. Our research contributes to greater awareness of how journal rankings affect the work of PSA researchers and the potential actions they could take to mitigate this impact. This approach aligns with discussions of how academics deal with the tension between compliance with and resistance to journal rankings (Alvesson & Spicer, 2016), how they cope with seemingly contrasting feelings of love and hate towards their work (see also Clarke & Knights, 2014, about the bitter-sweet sides of scholarly work), and how they try to contest conformity (Englund & Gerdin, 2020).

The remainder of the paper is structured as follows. Section 2 discusses the increasing importance of journal rankings for assessing research quality, including its intended and unintended effects. Section 3 explores professional identity as a theoretical lens for studying identity changes of PSA researchers. Section 4 deals with the research design of the empirical investigations; it introduces senior researchers in PSA, as interviewees, to real-life constructs about the identity shift of researchers. Section 5 presents the findings and Section 6 provides a discussion and concludes the study.

2. The increasing importance of journal rankings

A variety of journal rankings exist. Some journal lists are published by prominent business school associations. Others rank journals based on the average number of citations per publication in a journal; examples are the Journal Impact Factor (JIF), the Scimago Journal Rank (SJR) and the H-index. Other journal metrics that are gaining recognition are based on the average number of downloads or reads. In addition to internationally known rankings, there are also national journal rankings or institution-specific journal rankings. Regardless of their origin, journal rankings are encouraging faculties, departments and individual researchers to publish their research in the highest-ranked journals in order to become (or remain) top performers. Journal rankings are linked to performance measurement systems (often including metrics for research, education and societal impact) implemented in universities at various layers, such as individual scholars, schools, faculties and the university at large. Performance measurement systems based on journal rankings can be used for funding, quality assessment and ultimately the reputation of groups of researchers or individual scholars (see, for example, ter Bogt & Scapens, 2012; Argento et al., 2020; Kallio et al., 2017; van Helden & Argento, 2020a; Cleaver, 2020; Grossi et al., 2020a; Dobija et al., 2019). The remainder of this section presents journal rankings that are relevant for PSA researchers and discusses the consequences, both the intended positive and the (often unintended) negative effects of these rankings.

2.1. The ranking of PSA journals in comparison with top journals in accounting and public administration

Associations of business schools in several countries regularly present journal rankings that have a large impact on the research assessment of individual scholars and research groups (see, for example, Hussain, 2011; Hoepner & Unerman, 2012; Pidd & Broadbent, 2015). Internationally known rankings originate from the Chartered Association of Business Schools (CABS) in the UK and the Australian Business Deans Council (ABDC) in Australia. Using the CABS list from the UK (which ranks journals from level 1, the lowest, to 4*, the highest) as an example, PSA journals are on average ranked lower than top journals in public administration and, especially, accounting. While top accounting journals receive a 3, 4 or 4* (e.g., AAAJ, CAR, and AOS) and top public administration journals receive 4 or 4* (JPART, PA, PAR and PMR), PSA journals are ranked 2 (PMM and JPBAFM) or 3 (FAM and JAPP). Very similar relative rankings can be seen in the Australian ABDC list (which ranks journals as level C, the lowest, B, A and A*, the highest).[2]

The rankings from business school associations may be influenced by journal rankings that are computed through surveys (expert, elite or reputation reviews) or through metrics about research impact, which are often based on the Social Science Citation Index (SSCI) of journals (bibliometric studies). In public administration, SSCI-based rankings in 2012 show that JPART and PAR score among the top journals, while PMR and PMM, which are important to PSA, are ranked in the middle among a set of nearly 50 journals (Van de Walle & van Delft, 2015, pp. 95–96). A reputational study about the quality of public administration journals for 2007 by Bernick and Krueger (2010) points to the same top journals, but ranks the public sector financial management journals FAM and JPBAFM relatively low. In a bibliometric study about accounting journals, Rosenstreich and Wooliscroft (2009) show that JAE, JAR, TAR, AOS and CAR are the top 5; FAM is in 21st place, close to Abacus and BAR, but somewhat lower than MAR, AAAJ and CPA (FAM is the only rated PSA journal). Lowe and Locke (2005) reputational study about the quality and paradigm (i.e., a functionalist/positivist versus a critical/

[2] Journals are indicated by their abbreviations; see Appendix I for the journal full names. PMM is included because it is a journal devoted to management and accounting in the public sector, which can be substantiated through the journal's website and the types of publications.

interpretive perspective) of accounting journals shows that the highly reputed US journals JAE, JAR and TAR are at the top and also seen as clearly functionalist/positivist, while AOS, CPA and AAAJ are also at the top or at least quite highly rated but are dominated by an interpretive/critical perspective. Public sector journal FAM is, roughly speaking, in the middle for both criteria. Clearly, these reputational and bibliometric studies of journal rankings confirm that PSA journals are relatively lower ranked than top journals in accounting and public administration. Appendix II presents several journal rankings according to different criteria of both top accounting and top public administration journals, as well as PSA journals.

Consequently, if PSA scholars are encouraged or even forced to publish their work in the highest-ranking journals, PSA journals will become less attractive or even get to be ignored. According to van Helden and Argento (2020a), such changes may have far-reaching consequences, particularly with regard to the extent to which the actual practices of public sector organizations and societal issues are discussed and the way these practices are studied, namely, from a multidisciplinary perspective (see for example, Lukka & Becker, 2022; Maran et al., 2022). The latter potential consequence is related to the preference of mainly US elite journals for economics-based and quantitative research (Merchant, 2010).[3]

In order to further substantiate our claim that PSA niche journals are ranked lower than top accounting and public administration journals, we investigated how institutions (faculties or schools) are assessing the publications of their staff members, including the role of journal rankings for recruitment and promotion of researchers and funding of research groups. Since an overarching review is not available in the literature, we approached ten colleagues from Europe and Australia whose work has been published in the journals we view as important in this study. All ten colleagues responded to our invitation, but one shared only general views without disclosing relevant practices at their institution. Consequently, nine of the ten responses were usable for our purpose.

The findings reveal some variation as to whether or not the ranking of PSA journals differs from those of the top accounting and public administration journals. However the overall picture suggests that PSA journals are on average lower ranked than top journals in accounting or public administration. The responses can be ordered along two dimensions. One dimension establishes whether institutions are relying on peer reviews in assessing the quality of publications or on journal rankings. The findings show that only institutions in the UK (two responses) are applying the DORA (Declaration on Research Assessment) protocol (Cleaver, 2020), which advocates assessment based on peer reviews, while the other institutions assess publications by journal rankings. However, even in the UK, journal rankings have an impact because scholars are encouraged to publish in the highest ranked 3, 4 and 4* journals according to the CABS list. The second dimension concerns the question of whether publications are assessed according to a nationwide journal ranking or an institution-specific journal ranking. The majority of countries apply nationwide journal rankings, especially Australia, Italy, Finland and, as argued above, in an ex-ante way, also the UK. The other countries, namely the Netherlands and Belgium, are using institution-specific journal lists. In these countries PSA journals are ranked far lower than top journals in accounting and public administration; for example, FAM and PMM receive low rates and JPBAFM is not rated at all. Within the group of countries that apply nationwide journal rankings, PSA journals are on average lower ranked than the top journals in accounting and public administration, a finding that applies to Australia, the UK and Finland. Italy is an exception in this respect because the Italian journal list ranks almost all journals with the same ranking number, which means that PSA journals such as FAM, and recently also PMM and JPBAFM, are ranked equal to accounting journals such as AOS, AAAJ and CPA and public administration journals such as JPART, PA and PAR.

2.2. *Intended and unintended impacts of journal rankings*

With the growing importance of journal rankings, scholars are increasingly encouraged to publish their work in the highest-ranking journals, which are seen as outlets for high-quality papers. Universities and funding associations use productivity measures based on journal rankings to assess funding proposals and promotion decisions (Gendron, 2015). Journal rankings and the number of papers published in highly ranked journals are used for differentiating research quality and making decisions about the distribution of research funds (Gebreiter, 2022). Gendron (2015) indicates that rankings are increasingly used to convince outsiders of the quality of the delivered research output.

How do journal rankings affect quality-related reputations at an institutional level, i.e., for universities, university departments and research groups? Research assessment procedures either implicitly or explicitly influence the allocation of research funds to universities. In the REF (Research Excellence Framework) in the UK, in which journal rankings play an important role, a relatively small number of submissions from elite schools received the bulk of the government funds (Rowlinson et al., 2015; see also Pidd & Broadbent, 2015). Business schools rely on journal rankings to decide on the distribution of internal research funds among departments leading to the creation of vicious circles, that is, departments with little research investment gradually develop into teaching-only units (Gebreiter, 2022). Journal rankings also have a major impact on the research assessment rankings of business schools (Bradshaw, 2007).

The use of journal rankings is a symptom of the growing importance of managerialism and neoliberalist principles in the academic arena (Alvesson & Spicer, 2016; Gebreiter, 2022). With deans and research assessment team members relying on the rankings of journals in which papers are published, they are distracted from the necessary academic task of critical reading (Rowlinson et al., 2015, p. 6). In addition, the labor markets for academic researchers have become increasingly international, and recruiters are intensively using publication metrics, including journal rankings, in their pre-selection of candidates.

[3] Even if one of the dangers of the journal rankings mania, by promoting a single, economics-based perspective as emulated by most elite journals, is to threaten the multidisciplinary character of the PSA discipline, Chua (2019) comes to a more nuanced prediction about the impact of journal rankings on the dominance of positivistic research, arguing that there are sufficient outlets for publishing interpretative and critical research.

On the positive side, there are several reasons for why journal rankings are used to assessing research quality and productivity. The use of journal rankings enables the availability of clear standards for evaluating research quality independent from personal opinions. Productivity can be measured as the number of publications in top journals per faculty/department/scholar over a certain period. In addition, the use of journal rankings makes the procedures used to evaluate research quality and allocate rewards more transparent (Aguinis et al., 2020; Lewis, 2014). The use of journal rankings facilitates university managers to "objectively" justify decisions about allocations of funds and tenure over various disciplines and fields. Furthermore, young scholars receive "unambiguous incentives" for their career development, including a signalling of theories and methods for conducting "successful" research, that is, research that is valued by "top" journals (Aguinis et al., 2020, pp. 137-141, and p. 144). Relying on journal rankings protects junior faculty members from biased decisions of their department chairs (and other administrators), who may lack the necessary skills to evaluate the quality, rigor, and relevance of publications (Aguinis et al., 2020). At last, another reason for applying journal rankings with a focus on "top" journals is that business schools feel the need to be accountable for their research quality in a competitive environment (Aguinis et al., 2020).

However, the reliance on journal rankings is contested (Andrew et al., 2020; Hussain, 2011; Malsch & Tessier, 2015; Picard et al., 2019; Tourish & Willmott, 2015). Picard et al. (2019) warn that the prominence given to journal rankings for tenure and funding decisions risks impoverishing journals as a result of standardization tendencies (uniformization and imitation). It also risks dequalifying researchers not because of their work but because of the journals in which they publish.[4] Adler and Harzing (2009) criticize the reliance on journal rankings for several reasons (see also Willmott, 2011; Rowlinson et al., 2015; Van de Walle & van Delft, 2015):

- Many publications in top journals are not themselves very important in their field, while some publications in non-top journals are. With journal rankings, the type of journal seems to matter more than the content of the publication.
- Because a small selection of top journals is included in the rankings, a winner-takes-all effect holds: having a publication in a top journal counts, while having a publication in a non-top journal does not count.
- The emphasis on top journals hinders the recognition of both new (and innovative) journals and specialized journals.

Some of Adler and Harzing (2009) observations are corroborated in a study by Northcott and Linacre (2010) on the influence of journal rankings on the submission strategies of accounting researchers in the UK, Australia and New Zealand. On average, the importance attached to journal rankings had a negative effect on the quality, diversity and originality of research. Moreover, new or specialized, mostly relatively low ranked, journals are suffering under the impact of journal rankings.

A major theme in the literature concerns the harm that a reliance on citations scores, including the importance of highly ranked journals, brings about for innovativeness and diversity in research (see, for instance, Meyer et al., 2018, on citation scores of publications in top accounting journals). This claim is widely elaborated in the literature. Gendron (2008, p. 117) argues: "Briefly stated, the mania surrounding the practice of performance measurement stifles innovation while engendering and/or reinforcing pressures of superficiality and conformity." Similar observations come from Willmott (2011) and Alvesson and Spicer (2016) about organization studies and Merchant (2010) about accounting. Gendron (2008) even goes a step further by claiming that the use of journal rankings has an impact on the identity of researchers. For this new identity Gendron coins the term "academic performer": scholars driven by their attemps to increase their score through publishing in highly ranked journals, at the expense of involvement in non-research related tasks and engagement in innovative research.

Alvesson and Sandberg (2013) argue that innovative research should develop theories that challenge the assumptions underlying existing theories, but they see so-called "gap-spotting" research as dominant, that is, research that builds on a collection of earlier studies but is unlikely to question the extant body of knowledge in a fundamental way. It can be argued that gap-spotting is incentivized by the increasing importance of journal rankings, leading to the desire to score a hit in a high ranked journal by marginally adding to the debate, without necessarily providing innovative research that has impact. In line with this reasoning, Humphrey and Gendron (2015) note trends in research assessments that discourage studies outside a narrow and "safe" terrain of adapting to and exploiting a given realm of study. According to Alvesson and Sandberg (2014), we need what they call box-breaking research, i.e., research that goes beyond the conventions of small research fields. In addition, Gendron and Rodrigue (2021) plea for more permeable boundaries between the more "conservative" center and the more innovative periphery of research fields. According to Golden-Biddle and Locke (1997, chapter 3), gap-spotting as such is a defendable route for finding a relevant research theme. However, depending on the extent to which innovative views underlie the selection of a theme, only a marginal contribution will be made to the literature rather than a more substantial one.

A further implication of journal rankings in assessing research quality is that researchers will put extensive efforts into exposure, by, for example, making their research more visible to peers in their research circles. Several exposure strategies come to mind: having single author publications published as papers by two (or more) authors; recycling previous work in new publications; and including senior researchers as co-authors of a junior researcher's paper without their clearly contributing to the research. To increase their visibility and facilitate networking, researchers have also started to be more active on social media. That is, beyond the more conventional channels of Google Scholar and ResearchGate, they advertise their research projects and activities on LinkedIn, Facebook and Twitter.

The pressure of publication targets related to highly ranked journals might result in scholars experiencing feelings of stress and fear

[4] Dequalification means that scholars are no longer assessed according to the unique qualities of their research (Picard et al., 2019).

(Martin-Sardesai et al., 2020). Clarke and Knights (2014), in their investigation of UK business schools scholars, point to various types of fragility or insecurity. ter Bogt and Scapens (2012) studied the impact of performance measurement systems for teaching and research in Dutch and UK accounting and finance departments, and found increasing levels of anxiety and stress, leading to longer working hours and more uncertainty about the availability of research time in the future. Evidence from Finnish universities shows that performance measurement systems focusing on the quantification of research outputs bring about negative side effects such as sub-optimizing and free-riding. With respect to research, scholars tend to produce multiple publications that are small variations on a theme or they partition a large study that could have been reported in a single paper into smaller publications (also known as “salami slicing”). With respect to teaching, they may be tempted to let students pass exams more easily and grant degrees with weaker criteria (Kallio et al., 2017). A side effect of publishing in highly ranked journals is also the overemphasis on revising over and over again to accommodate the feedback from editors and reviewers, with an uncertain ultimate outcome, leading to stress and anxiety (Gabriel, 2010). In addition, journal editors are eager to see their journals rise in the rankings within their domain (see Andrew et al., 2020), which may lead them to make questionable choices. For example, journal editors have been criticized for adhering too strongly to the “ethic of rational critique”, which emphasizes a tendency to be conservative and very strict in making editorial decisions and in elaborating editorial letters, rather than manifesting a collegially supportive attitude towards authors in their publication efforts (Gabriel, 2010).

Driven by the “aspiration to rise” and constantly striving to be top performers (Brankovich, 2022), researchers become vulnerable. Performance measurement systems based heavily on journal rankings may have a negative effect on work motivation when achievements in other tasks (such as teaching and administration) are not rewarded (Kallio & Kallio, 2014). Kallio et al. (2017) suggest the use of a more balanced performance measurement system, one that focuses on the various tasks included in a scholar’s job description. In this way it is not only research outputs that will be evaluated but also teaching and administrative work. A holistic evaluation of performance would protect the positive side of academic work, especially being passionate, enthusiastic and full of expectation (Clarke & Knights, 2014). This is the sweet side of academic work, but a bitter side emerges from research-related ambitions that often seem unrealizable if not unrealistic.

3. Professional identity as theoretical lens

The previous section has shown that journal rankings may positively affect research quality and productivity, but they may also constrain the domain of research to what “scores” well in top journals in terms of topics, theories and methods, bringing the concept of quality into contest. This section introduces professional identity as a theoretical lens for exploring the impact of journal rankings on the mindset and behavior of PSA researchers.

3.1. Theorizing professional identity change

Professional identity is a set of meanings defining what it means to be a professional (see Burke, 1991). It is a template of what is considered proper, good and true that functions as a standard against which individuals can be compared through a benchmarking exercise and ranking procedure (Wedlin, 2007). With this comparison, individuals can see themselves as belonging to a certain group of professionals, which can enhance their visibility and reputation. Alvesson et al. (2008, p. 10) claim that identity “refers to an individual’s perception of him or herself as a member of a group, particularly in terms of value and emotional attachment” (see also Empson, 2004). Identity is activated through several means including the embeddedness of the individual in the social structure (commitment); the fit of the identity with situational stimuli; and characteristics of the identity such as its accessibility. Identity may therefore be viewed in two primary (and overlapping) ways: at a broader, representational level (where identity is perceived as a standard or group referent), and at an individual level, where each person is involved in constructing their own sense of identity.

Both the group and the role that individuals have within the group serve as a basis of identity, the outcomes of which can be seen in a perception of shared membership in a group; a positive emotional attachment to the others in the group; and increased feelings of self-esteem and self-efficacy (Burke & Stets, 2000). PSA researchers can identify themselves with the original PSA identity; it is the identity standard characterized by, on the one hand, a connection to the PSA community including its networks and outlets for publication and, on the other hand, its commitment to a broad scope of academic work, including teaching, administration/management and practice-oriented PSA work. This suggests that PSA researchers identify as belonging to specific networks in which publications in particular journals are commonly valued. However, a seemingly shared “we” can be associated with diverse and personalized meanings (Alvesson et al., 2008), with PSA researchers possibly having different understandings of their belongingness to the niche group of PSA. Understandings depend on central life interest, coherence, distinctiveness, direction, positive value and self-awareness.

The identity of academics is not stable and can change over time. Scholars can move from the original PSA identity standard towards the competing identity standard of an academic performer. The latter identity standard is characterized by putting extensive weight on highly ranked publications at the expense of other values of academic life, such as being involved in high-quality teaching, doing societally relevant work, and staying connected with PSA audiences and their journals. In-between outcomes are also conceivable, in which both identities are balanced or merged in a certain way. These identity changes may be influenced by inputs from the environment/social context, such as new regulations or changing norms of the academic community related to what scholars are or should be doing. For example, identity can be shaped through processes of identity regulation that, according to Alvesson and Willmott (2002), encompass the more or less intentional effects of social practices upon processes of identity change. In addition, organizational elites and discursive regimes can orchestrate the regulation of identities and the resulting political and material consequences. Identity is not merely a matter of self-categorization but is affected by power relationships (Alvesson et al., 2008; Gendron, 2008). Therefore, the identity of PSA researchers is not only shaped by their own identification with a specific group of researchers, one that can span the domain and go beyond the boundaries of their university. It is also molded by the regulations set up in their universities and national governments, causing an increased reliance on journal rankings and performance metrics, and by the expectations of various types of stakeholders that may shift the original focus of PSA researchers.

When both the internal and external university contexts change, PSA researchers need to reflect on how the changes in their environment fit (or not) with their sense of self-identity. PSA researchers may de-identify with old values and norms before embracing (i.e., to re-identify with) new ones proposed by managers and respective regulations and, eventually, peers. If these steps take place, an identity change may occur (Burke, 1991). A researcher's self-concept does not passively adapt to external inputs, but their eventual identity shift is affected by their prior identity commitments (Empson, 2004). When PSA researchers go through an identity change, they bring into play the values, beliefs and norms that characterize them as professionals (or academics) in the field of PSA. This aligns with the main conclusions of a recent review about research on the identity of researchers (Castelló et al., 2021): many studies discuss the transition from one identity to another; identity is seen as the interplay between individuals and their social context; and identity is both action and thinking oriented.

3.2. The academic performer as a new identity: Potential implications for PSA scholars

In current university settings, various contextual factors potentially contribute to the emergence of an academic performer. First, government funding of universities is decreasing, which is a stimulus for finding other resources or doing more with existing resources. It also encourages competitive behavior tied to rankings and benchmarks (see also Raudla et al., 2015). Second, universities are adopting increasing levels of managerialism, in the sense of more powerful and professionalized university and faculty boards. The result is governance systems such as performance measurement systems informed by journal rankings that can be used at a distance from the primary processes (Alvesson & Spicer, 2016, pp. 32-33; Parker, 2011). Third, controls have become tighter than in the past. Agyemang and Broadbent (2015, p. 1038) argue that tight controls "are not just developed in response to the requirements of the external regulatory environment but may be developed by organizations and/or their members in ways that make some internal controls unnecessarily tighter than the external regulatory controls necessitate". Consequently, PSA researchers are increasingly exposed to evaluations by managers and peers, which explains why work-related stress may have become more severe (ter Bogt & Scapens, 2012) and may influence how the identity of a PSA researcher changes (Burke, 1991).

In line with these evolutions, the landscape of academic research in PSA has undergone major development in recent decades. In the past there was more room for publishing in a broad set of journals, including top and rather good international journals as well as domestic (native speaking) journals and books (i.e., the original identity standard, the point of reference for individuals to experience belongingness to the circle of PSA researchers). Currently publications typically have to be directed to a set of highly ranked international journals published in the English language (i.e., the competing identity standard).

When the list of top journals is biased towards specific themes, theories and methods, certain types of research dominate. For example, if only US journals such as JAE, JAR and TAR are at the top of the list, economy-based, quantitative financial reporting research using archival data is privileged (Merchant, 2010; Tourish & Willmott, 2015). However, if journals preferring qualitative research and theories from the social sciences, such as AOS, AAAJ, CPA and MAR, are also ranked high, there is room for a pluriform spectrum of research. Pluriformity in theories and methods seems dominant in public administration journals such as PAR and PA. If financial management journals for the public sector, such as FAM, JPBAFM and PMM, are not in the lists of top journals or not rated when research quality is assessed, PSA researchers will face obstacles getting their work published and recognized, work that can be important to specific PSA audiences, both interested scholars and practitioners (van Helden & Argento, 2020a).

One argument for publishing in highly ranked international accounting or public administration journals, where English-language journals dominate (see Andrew et al., 2020), is that these journals are (allegedly) more demanding and thus may lead to higher levels of research quality and increased reputation. Seeking to be esteemed by the elites in academic circles, such as deans, journal editors and high-scoring peers, might be harmful to the original core value of scholarship, those of being impartial and critical assessors of societal issues (Watermeyer, 2019). Violation of academic freedom and traditional values is at stake when academics accept performance-oriented control systems (Grossi et al., 2020b). This point is particularly appropriate to PSA research in that it often investigates how societal problems affect government policies in which accounting plays a role. As Alvesson and Spicer (2016, p. 34) argue: "Many academics have practically surrendered traditional academic values in favor of commitment to the discipline and instrumentalism of the journal system." Furthermore, collegiality tends to be replaced with individualism as a result of the increasing focus on the performance of individual scholars. At the same time other activities such as teaching and administration/management are devalued (Gendron, 2008, 2015; Kallio et al., 2016). This reflection indicates that PSA researchers are facing interference from other identity ideals (Burke, 1991), for example, the teacher identity, the administrator identity, or the academic performer identity. Identity fragmentation (Malsch & Tessier, 2015) might influence how a researcher's identity changes.

All in all, it seems that PSA researchers are likely to be in an identity shift mode in which "what they do" and "who they are" might change, when they as individuals prioritize top publications at the expense of traditional values, rely on performance metrics to celebrate personal academic achievements, and develop a personal brand (image) to gain legitimacy and credibility (Dobija et al., 2019). These evolutions in academia may activate identity change processes of PSA researchers who struggle with preserving their original identity standard (see also Courtois et al., 2020, for a discussion on how young scholars remain reflective about the publication pressures they face). PSA researchers might change their behavior to try to (re)establish a match between the more competitive academic environment and their original values, norms and beliefs (i.e., preserving the original identity standard). Yet they may fail to (re)establish a congruency, therefore leading to the adoption of the academic performer identity standard (see Burke, 1991).

Because of the increased pressures to publish in highly ranked accounting and public administration journals, PSA researchers are facing dilemmas that may trigger identity change processes. They might become academic performers, placing weight on highly ranked publications and thereby ignoring or minimizing other values of academic life, such as being involved in high-quality teaching, doing societally relevant work, and staying connected with PSA audiences and their journals. Alternatively, their behavior could indicate a balancing act between publication pressures and preservation of the values of teaching, societally relevant work and specific PSA research. The following research questions deserve empirical investigation:

1. To what extent do PSA researchers feel an increasing need to publish in highly ranked, often single-discipline, journals and, if they do, are these pressures adopted with an identity shift towards an academic performer as an ultimate consequence?
2. To what extent do PSA researchers perceive that these publication pressures endanger their original identity standard, which is characterized by:
   - publishing in lower ranked but relevant journals, such as PSA journals;
   - scholarship of doing societally relevant research and taking up societally relevant tasks;
   - valuing teaching and administrative tasks; and
   - being relevant to specific audiences in PSA?

Ultimately, the field of PSA faces the risk of marginalization over the course of time. In our examination of the impact of journal rankings on changing mindsets and behaviors, or more fundamentally the identity of PSA researchers, we aim to study both the general impacts of the increasing recognition of journal rankings on researchers and the more PSA-related specific impacts. A focus exclusively on PSA impacts would give a fragmentary picture of how a researcher's identity might change.

4. Research design

Surveys and interviews are well-known methods of data collection. In general, a survey is based on a set of questions with predefined answer categories. This format is not appropriate for a delicate subject such as the identity of a researcher in which questions have to be raised and, if necessary, clarified and subsequently made more concrete and precise (Bryman & Bell, 2011). In addition, the risk of getting socially desirable answers is far higher with surveys than interviews. Interviews seem to be the preferable method of data collection, although it must be admitted that the best method would be observing and assessing the daily work of researchers. Observations could be made of the activities they undertake and the choices they make under various conditions, such as working on different types of research projects given time constraints. However, this method is simply not feasible.

Given our interest in shifts in the identity of researchers, interviewees were selected from senior researchers who had experience with different systems of research quality assessment and who had published in both niche journals in PSA, such as FAM, JPBAFM and/or PMM, and also highly ranked accounting journals, such as AAAJ, AOS, CPA, EAR and/or MAR. The interviewee selection process proceeded as follows. In the second half of 2019, we inspected the two PSA journals FAM and JPBAFM, as well as the two general accounting journals AAAJ and CPA, which have a good reputation and an enduring interest in the public sector, to identify PSA articles and their authors. The authors were categorized as experienced researchers in PSA or researchers in early stages using *Publish or Perish* (Harzing, 2007), a software program that retrieves and analyzes academic citations. Experienced researchers were listed as potential interviewees by starting with the most recent journal issues and moving backwards until a reasonable number were identified. After inspecting 35 journal issues and aiming for 20 interviews, we approached 23 researchers and invited them to participate. Three of those approached were not able to be interviewed because of time constraints and other obligations. Finally, 20 interviews were scheduled. The first four interviews were used to make sure the interview protocol worked appropriately. Finding that to be the case, these interviews were included in our analysis.

The 20 interviewees represent a variety of European, African, Australian and New Zealand universities. Personal details such as sex, age and affiliation are not disclosed to preserve anonymity. Given the sampling strategy and the availability of interviewees, no scholars from the US or Canada were included. The twenty interviews were held from December 2019 to June 2020. Eighteen interviews were held via skype, one was conducted face-to-face, and one was administered via e-mail. The interviews lasted between 55 and 98 min. To ensure procedural reliability, the interviews were held according to a pre-established protocol, recorded and their main findings summarized in a report that was sent to the respective interviewee for approval and eventual corrections. These interviews do not overlap with the interviews about journal rankings at the level of schools or departments presented earlier in sub-section 2.1.

The *Publish or Perish* database (Harzing, 2007) provided further information on the publications profile of the interviewees. Based on the types of publications and the conferences they attended we could determine that 50 % had PSA as their dominant research focus. In addition, we identified two minority groups among the interviewees. One was a group of researchers, counting for 35 % of the total, that were dedicated to both PSA research and other fields (such as sustainability accounting, management control, or research methods in accounting). The second group, counting for 15 % of the total, consisted of researchers for whom PSA was of secondary importance. Academics in both minority groups can be categorized as dual scholars because they combine PSA research with other types of research. It was striking that the scholars interviewed were almost never involved in regular private sector accounting research. A societal interest seems to be core for all of them. In addition, the interviewees published more PSA research in general accounting or public administration journals than in niche PSA journals, counting for 50 % and 20 % respectively of the publications. Non-PSA content counted for 30 % of the papers. For the dual scholars, PSA research counted for a substantial 53 % of the papers, which were more often published in non-PSA than PSA journals (43 % and 10 % respectively). The percentage of non-PSA research is substantial for dual scholars and larger than that for pure PSA researchers (47 % and 10 % respectively), which does not come as a surprise. All interviewed scholars were active as editorial board members of international journals, with eight also holding positions as editor or associate editor.

In addition, given our role as interviewers and as PSA researchers and by extension colleagues of the interviewees, we kept a neutral approach by not engaging in discussions with the interviewees. That is, the interviewee's point of view and experience had to emerge without being influenced by the interviewer. To ensure anonymity, the results were analyzed (and presented) with university names, countries and other details that could compromise anonymity omitted. The analysis and presentation of the findings used gender neutral language.

The interviews dealt with complex dilemmas that PSA researchers face in their work. Real-life constructs that included these dilemmas were prepared. According to Lapsley and Llewellyn (1995), a real-life construct (RLC) enables us to contextualize accounting information, that is, to show how accounting information is embedded in organizational processes. Moreover, it is meant to disclose the values and beliefs of actors in organizational processes in which accounting information is used. It can confront actors with dilemmas, such as finding a trade-off between cost and quality of service delivery. Lapsley and Llewellyn (1995) emphasize that researchers who develop RLCs need to have in-depth knowledge of the practices they wish to study. In addition, the validity of an RLC can be assessed by asking interviewees whether an RLC sufficiently covers organization practices in reality.

RLCs are not widely applied in accounting research (exceptions are found in van Helden et al., 2012; Hellstrom & Lapsley, 2016). Our study aims to apply and further develop this research method because it has the potential to overcome the disadvantages of direct questioning in surveys or semi-structured interviews about value-laden issues in organizations. In addition, this research method is valuable because of its ability to capture contextual embeddedness and confront interviewees with dilemmas they might face in practice.

In principle, RLCs have to meet the following criteria. First, they have to be realistic so that interviewees can recognize their own life-world in them. Second, they have to be nuanced rather than caricatures of reality so that opposing arguments can be put forward or diverging positions can be taken based on their reality. Third, by referring to the identity shift introduced earlier, RLCs have to permit reactions to be generalized to attributes of identity and the changes therein. To meet these criteria the RLCs were prepared from the findings of the literature and also inspired by our experience as researcher and manager in a university setting (i.e., as faculty vice-dean, department head, program manager and research environment coordinator). They were validated in discussions with colleagues before conducting the interviews leading to the development of four RLCs. Fig. 1 depicts four RLCs covering the dilemmas facing researchers in general and PSA researchers in particular that are related to the increasing importance of journal rankings. See text boxes 1, 2, 3 and 4. The four RLCs relate to the potential identity shifts of PSA researchers. On the one hand they point to more general negative effects of the use of journals metrics, such as being harmful for teaching and societally relevant work. On the other hand, they hint at more specific negative effects for research in PSA, such as ignoring the particulars of this research field and its audience. Additionally they address the positive effects of increasing research quality and productivity.

The RLCs were presented to the interviewees one by one. The interviewee first read the RLC and then, when ready, responded to the interviewer asking for reactions, both on the degree to which the case was recognizable in the practice of the interviewee and to the often-opposing opinions expressed in each. When needed, the interviewer requested further clarifications. In addition to the RLCs, the

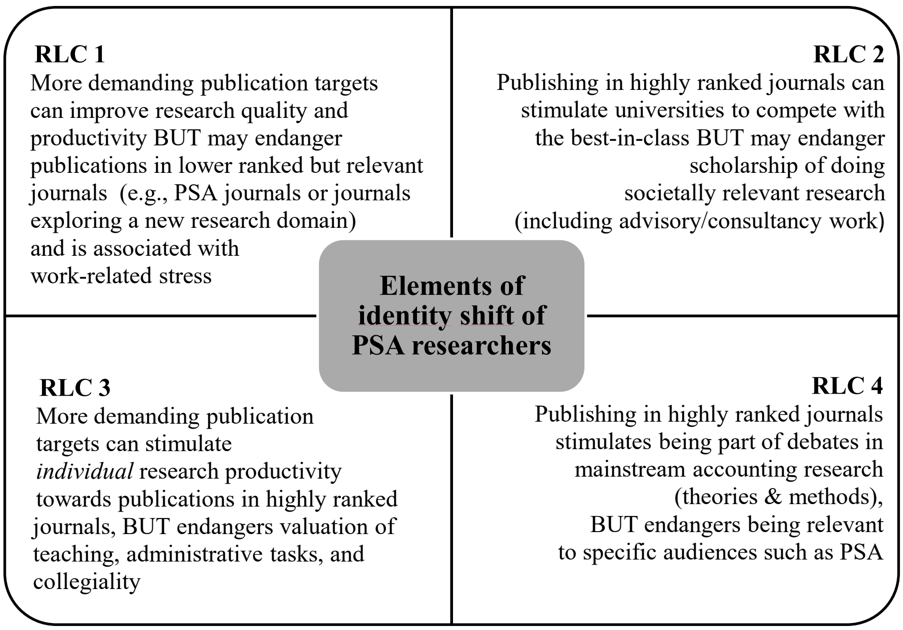

Fig. 1. Dilemmas arising from the increasing importance of journal rankings for public sector accounting researchers.

interviews covered additional questions that served to confirm and extend the information gathered when discussing the RLCs.

The collected empirical material was analyzed by applying the professional identity theoretical lens presented in the previous section. Alvesson et al. (2008, pp. 8-9) distinguish between a positivistic (functionalist), an interpretive, and a critical paradigm in applying identity theory. The positivist paradigm is technically oriented, focusing on the elements of identity that contribute to desirable organizational outcomes. Our study does not belong to this stream of research. The interpretive paradigm emphasizes communication and the transformation of meaning or, more specifically, "how people craft their identities through interaction, or how they weave "narratives of self" in concert with others and out of the diverse contextual resources within their reach." (ibid, p. 8). This approach is aligned with ours in that we assume that scholars are involved in a discourse with colleagues and managers about who they are and who they want to be. The critical paradigm focuses on power relationships between organizational members in terms of control and resistance. This latter perspective is visible in our approach, in the sense that we are attentive to the extent to which scholars suffer from a regime of journal rankings and how they can be liberated from its pressures. Our study is therefore based on elements from both the interpretive and critical paradigms. We separately read and analysed the interview reports, identifying common patterns in relation to the perceptions the interviewees revealed and the behaviors they exhibited. Given the purpose of our study, instead of coding the data, we conducted a thematic analysis based on the themes triggered by the RLCs and emerging from the interviews. We then compared and discussed our analyses to reach consensus.

5. Findings

This section presents our findings on the four RLCs. After introducing each RLC, we discuss the responses of the interviewees informed by the theoretical lens of identity shaping behavior, as developed in section 3 (see also Burke, 1991). The main elements of this theoretical lens are the original PSA identity standard, the competing identity standard of an academic performer, inputs from the context, and identity change processes.

5.1. *Real life construct 1*

During its most recent meeting the *accounting department staff* discussed the plans of the faculty board for establishing **new, more demanding publication targets** for all members of staff in the faculty who do research.

According to the board, the faculty has to **catch up with the top faculties in the country that attach a higher value to publications in top international journals than in international journals with just a solid review process**. A **minority** of the department's staff turned out to **support** this policy change, because it could **improve research quality and productivity** and would, in turn, enhance the faculty's **position** in competition with other faculties, as exemplified by the saying that "you need to attract and retain the best researchers."

A **majority** of the department staff, however, **oppose** these more demanding publication targets. Two arguments stand out. First, it would be an **unrealistic target** for many of the current researchers: "they will become **insecure or even frustrated**." Second, it will discourage publication in lower rated journals, for example, in public sector and non-profit accounting, which align with specializations built up over many years: "it leads to **capital destruction**."

RLC1 identifies two opposing views. On the one hand, there is support for more demanding publication targets to enhance research productivity and quality and thus the competitive position of the faculty. On the other hand, there is opposition to more demanding publication targets, which are harmful to the status of niche research, such as PSA research, and lead to staff members feeling insecure or frustrated about their role as PSA researchers. This RLC relates to the identity of PSA scholars as researchers and stimulates reflection on how PSA researchers give meaning to and interpret the inputs from the environment/social context of more competitive academia.

In general, the interviewees considered RLC1 to be realistic and recognized the increased importance of publishing articles in highly ranked journals. According to the interviewees, having publication targets related to top journals has some advantages in terms of research productivity and increased quality. Department/faculties may enhance their reputation, more easily obtain access to research funding, and recruit the best available performers. In the end, accountability towards citizens and taxpayers can also be ensured by publishing in highly ranked journals.

Despite these perceived advantages, interviewees also put forward some opposing arguments. First, demanding publication targets can be unrealistic, especially for young scholars who are not ready to publish in top journals. They may ultimately decide to leave academia, which is detrimental to the long-term survival of the PSA field. Second, targeting only top journals can generate stress and anxiety for scholars who fear being assessed for their type of publications, with possible limitations on career progression and mobility. Third, frustration can emerge because publishing has an element of chance given that the acceptance of an article by a journal depends heavily on the review process. Related to this point, and as emphasized by one interviewee, journal editors have discretion to decide which papers to accept or reject. Fourth, journal rankings are not completely reliable and are subject to lobbying by editors who want their journals to receive better ratings. Fifth, it is debatable what research quality really is. The reliance on publication metrics has led to a quantification of research quality even though *"many would disagree that research quality could be defined in terms of a metric, a* *number or a position in a league table"* (Interviewee 18). Lastly, research quality might erroneously be linked to the university in which scholars work or the network they join rather than the research itself.

The trend of giving more value to "where" you publish rather than "what" you publish is criticized by the interviewees, who also argue that scholars are increasingly caught up in this way of thinking. As stated by Interviewee 17, *"we cannot make the simple assertion that publications in highly ranked journals are the only good research"*. Some PSA scholars perceive more pressure to publish in highly ranked journals than others, which can be explained by the regulations existing in the country and the specific university/department in which the interviewee works. In some places the pressure to publish in top journals is strong, with target journal selection emerging rather soon in the research process. Elsewhere interviewees have the chance to first think about the relevance and potential contribution of a research topic. For them, the selection of a target journal, which should be *"the best possible journal"* (Interviewee 3), comes at a later stage when a match is sought between the content of the article and journals' profiles.

Our findings show that research excellence exercises or a strong reliance on journal rankings are not common in every country. Besides personal interest and ambition, the influence of peers within a researcher's own research group maintains the motivation to publish. Although not common in the sample, financial incentives are used to reward publication in top journal and to encourage publishing internationally. Still, apart from the regulations, accepted practices, and financial incentives, there is a general consensus that top publications are very important for career progression and mobility.

Such a context can trigger identity change processes in which PSA researchers may try to preserve their original identity or move towards an academic performer identity. Power distribution within departments/faculties and universities is relevant because the "dominating coalition" can determine which type of research and related publications matter the most. Interviewees recall tensions among disciplines and the unfairness of using the same set of rules/criteria to compare research performance across different disciplines. *"It is to some extent dangerous to compare publication metrics across different fields due to diverging research traditions"* (Interviewee 6). The point is that besides the rankings of journals, there is also a ranking of disciplines according to which PSA research is marginalized. Thus, PSA scholars who seek legitimation often accept the assessment rules/criteria set for other disciplines. As stated by Interviewee 19, *"PSA is a Cinderella who for one night goes to ball of the prince but needs to wear the clothes of someone else"*.

According to the findings, in response to these challenges to the identity of PSA researchers, two types of responses emerge. PSA researchers can try to protect the PSA discipline and fight to increase its status. To overcome the mismatch between the original identity standard and the current situation, Interviewee 16 suggested that: *"Those of us who are focused on public sector and not-for-profit accounting should try to get the journals that are specialized in these areas to be included in these [*i.e. *main] rankings."* Alternatively, if congruence between the original identity standard and contextual pressures cannot be established, PSA researchers can move away from their original PSA research field to target broader audiences and top journals, thereby embracing a new researcher identity. In this case the situation becomes unbearable and, as noted by some interviewees, PSA researchers may eventually move to another job.

To (re)establish a congruence between the more competitive academic environment and the PSA researcher's original values, norms and beliefs, the interviewees adopted a publication strategy that can be described as balancing between two pillars. One column of the strategy entails pursuing top journal publications to please the system. As pointed out in some interviews, PSA scholars are not as competitive as scholars in other research fields because the journals are ranked lower. Therefore, PSA scholars need to adapt and publish in top journals to legitimate their work even if it means that they have to "*constrain research capacity towards the topics and methods favored in those journals"* (Interviewee 15) and compromise research diversity and freedom. The other column of the publication strategy is for PSA scholars to keep publishing in PSA relevant journals that are not highly ranked but are regarded as important within the PSA community. Where strict individual research assessments favoring top journals are in place, scholars may compensate for the lack of highest ranked publications with the number of publications. As stated by Interviewee 14: *"Instead of publishing one paper, I have to publish three or four. In sum, I need to publish more papers in level 2 or 3 journals, because they do not count as much as level 1 journals."* Some interviewees pointed out the gaming behaviors that PSA scholars are tempted to follow in order to fit within the system.

Scholars who already have tenure can survive because they often have the freedom to do the research they prefer and are committed to. Young scholars, especially Ph.D. students, are instead exposed to the pressure to publish in highly ranked journals, which may be harmful for their intrinsic motivation. Young scholars might not be ready to publish internationally. Rejections of submitted papers may discourage them from pursuing a research career, and pave the way for their becoming "just teachers" (which may be seen as a failure of sorts). This situation is also a challenge for *"full professors who feel frustrated because it becomes more and more difficult to act as role model. Younger scholars have to fulfill more demanding requirements (in terms of what they need to publish) in order to advance their career (and get qualifications for professorship and tenure positions). Such trend puts more pressures on senior scholars because we cannot demand something [publications] from post-doc researchers that we do not achieve ourselves*" (Interviewee 12).

The more competitive academic environment challenges the identity of a PSA scholar in different ways depending on their position. Whereas established scholars may preserve their original identity standard through more or less active behavior related to the choice of publication outlets, young scholars might be captured by the "new mentality" and grow as academic performers without even recognizing the original PSA scholars' identity. In addition, publishing in top international journals may clash with the need to have a close connection to the national and local accounting community (possibly contributing to societal interests, i.e., the so-called third mission). The result is that some institutions may favor an identity split through a division of labor among staff, with some scholars focusing more on the national and local accounting community and others on publishing in international journals.

5.2. Real life construct 2

> In the faculty council a debate emerges about how to preserve the core values of the university. Brian as **spokesman for the staff section in the council** claims that the university needs **to serve the interests of societ**y. This implies in his opinion that **research has to be aligned with what is of importance to the environment of the university**, which in the case of the particular faculty is a region with a lot of economic problems. Brian argues that "we need to help businesses and governments in solving their problems and, by doing so, bringing prosperity to the region." In his opinion**, researchers can also give advice to organizations** in the region about how to solve problems or respond to challenges these organizations are faced with.
>
> Jane, the dean of the faculty, strongly **opposes** these arguments, because in her opinion the faculty is part of an **international network of faculties** in economics and business. This means, according to Jane, "belonging to the best in class in doing research and teaching." For research this implies **publishing in the best possible journals** and thus adhering to what is valued by editors of those journals. And she also warns against taking up consultancy work, which lies in her words "outside our scope as scholars."

RLC2 specifically concerns the identity of PSA scholars as researchers because it expresses two different views on possible goals for research. One is that research has to contribute to serving the interests of society, including conducting advisory/consultancy work, while the other emphasizes that research has to be valued by peers in the form of high-ranking publications.

The interviewees' positions regarding RLC2 were somewhat divided because high quality research and advisory work did not seem to be mutually exclusive as suggested by the RLC. Interviewee 16 stated: *"In universities we must investigate and advice when we are asked to do so; both activities are compatible and never exclusive*." No tension is seen between conducting high quality research and making an impact by giving advice to or collaborating with businesses and governments. Interviewee 10 claimed: *"You can do high-quality research and at the same time show that your work makes a difference."* Interviewees regarded serving societal interests and cooperating with external organizations and the local community (i.e. the real world) as valuable and increasingly expected, as well as important for career development and research funding. At the same time, being part of an international network of scholars was thought to be beneficial to test your research ideas, identify what happens in other countries, make comparisons and advance knowledge. PSA researchers, in other words, can combine both goals of research without altering their original identity.

According to many interviewees, however, the nature of the cooperation has to be genuine. "*The cooperation has to have a research purpose and preferably it has to be linked to theoretical and conceptual issues*" (Interviewee 18) in order to advance teaching and the PSA literature. Although giving advice to specific organizations could be positive and potentially produce a "real impact", doing consultancy work on a contractual basis (and aimed at earning money) was seen as questionable. Academics should not solve the specific problems of particular organizations (i.e., of paying clients). That is, they should do their research to identify problems and suggest solutions that eventually are useful for a wide range of organizations. Interviewees claimed that the values of universities, departments and the academics themselves are at stake. Universities should be guided by a strong civic responsibility. Academics should give back value to society and respect the taxpayers that finance their salaries instead of exploiting their academic status to do consultancy work and earn money. In addition, consultancy work is a serious job that requires time and energy that academics should spend *"on core activities of research and teaching"* (Interviewee 4).

Some interviewees were more keen on strengthening a practice-oriented approach to PSA research, aiming to make a real impact and contribute to practice. As argued by Interviewee 15: *"The ultimate objective of our research is to provide concrete practical contributions, to solve problems that exist in practice. We as researchers have to connect with practitioners, with people who work on the ground, because we need to understand what is happening on the ground."* Consultancy work is not necessarily evil and may contribute to the academic work of serving societal interests (i.e., the so-called third mission) and publishing articles. *"It is possible to be paid for doing applied research which leads to popular reports, easy to read by practitioners. Later on, such findings can be used to write articles"* (Interviewee 13).

The overall findings related to RLC2 indicate a preservation of the original PSA scholar identity standard. Publication strategies aimed at serving both goals of research – publishing in highly ranked journals and doing practice-oriented PSA work – advocate behavior enacted to confirm the original identity standard. It is acknowledged that the results of advisory and consultancy work might be difficult to publish in top journals. In addition, articles published in top journals, mostly in the English language, are read by academics and might be distant from practice and practitioners. To balance this disparity, some interviewees mentioned their publication strategy of publishing simpler articles, in the domestic language, in lower ranked journals that are read and understood by practitioners and also more complex articles, in English, in top journals. As explained by Interviewee 9: "*You can prepare different types of publications from a research project, one for an academic journal and another for a professional journal or a newspaper release."*

Still, it is not always clear how to assess impact. As one of our interviewees clarified: *"Impact for whom, and which stakeholders benefit from research findings? These questions often remain unanswered. Then impact becomes a matter of rhetoric"* (Interviewee 7). The interviewees emphasized that pressures from the external environment have become more challenging over time. Government requirements, accountability demands from funding agencies, pressures from more demanding students, and expectations to cooperate with the local environment to make an impact are all time-consuming tasks, sometimes with lengthy bureaucratic expectations thrown into the mix. As a result, it is more difficult to publish in the highly ranked journals – as envisioned in RLC2 – because of their low acceptance rates. The multiple tasks expected of modern academics are also referenced in the interviewees' reactions to RLC 3.

5.3. Real life construct 3

Human resources staff member Anna meets department employee Peter, who is **worried** about his **future position** and complains about the **consequences of all the pressures for publishing in high-ranked journals**. Anna argues: "Peter, for the sake of your career, **you need to adapt to the changing times in which we live**: publishing research in national journals, and occasionally in international journals, is simply not sufficient anymore."

Peter, however, emphasizes: "I am an **excellent teacher** who even won annual teaching awards. Besides, I am an esteemed member of staff, always **supporting colleagues** and the institution, and also active as a faculty council member and teaching coordinator at the first-year bachelor level." Anna does not deny these merits and must agree with Peter, who concludes: "In order to publish in high-ranked journals I must sacrifice teaching and administrative work. **It's impossible to be good in everything**!"

RLC 3 highlights the possible tensions between conducting high-performing research and at the same time being a good teacher and supportive to colleagues. This RLC is about the interferences of multiple identities and how the researcher identity is being influenced (and influences) the other identities of being a teacher and manager/administrator.

The interviewees recognized the tensions found in RLC3. Many claimed that the work context characterized by time limitations makes it very difficult to be simultaneously excellent in teaching, research and administrative/managerial work. The interviewees admitted that while teaching and administrative/managerial tasks have become more demanding, research is still most important for career development. *"Teaching is urgent but not critical for your career. Research – and publishing – is not urgent but is critical… you live and die on your publications"* (Interviewee 18). Besides research quality, teaching quality is also increasingly being assessed, requiring teaching to be done according to high standards and students' satisfaction no longer disregarded. *"This business school attracts in general good students but some of them are also quite demanding in what they expect from teachers. They argue that [University omitted] receives high fees from them or their employers, so the business school has 'to deliver'"* (Interviewee 10). With teaching also becoming more demanding, the teacher identity competes with the researcher identity and balancing both identities is a juggling act.

The frustration increases when challenging publication targets accompany time-consuming teaching and administrative/managerial tasks. As claimed by Interviewee 2: "*It is tough to protect your research time, especially when you are becoming more senior in the university ranks and all kinds of administrative duties have to be fulfilled.*" In addition, in some universities, a staff member who does not publish in top journals is forced to take up more teaching and administrative tasks. This approach leads to a vicious cycle: scholars who do not publish (well) enough might not be forced to leave their workplace, but the formal and social conditions might worsen. As put by Interviewee 6: *"You can survive as a teacher, but you are lacking esteem in a more subtle manner."* Preserving the original PSA researcher identity becomes more difficult when teaching loads and administrative tasks dominate in the work schedule and top publications are expected. As a result, academia becomes less attractive and staff may leave because of *"the emergence of an intolerant regime"* (as labeled by Interviewee 5) in which academics have to be excellent in both research and teaching, and also in managerial work.

Although teaching load and quality are a concern for some interviewees, other interviewees explained that teaching loads are not too heavy everywhere and in such places failing to do good research is viewed negatively and subject to peer scrutiny (i.e., social control). Even if challenging publication targets might seem harsh, the opposite, namely the complete absence of publication targets, can be problematic as well. If no real incentives to publish exist, it might be difficult to put pressure on unproductive scholars to change their priorities and publish. The problem is that such an attitude may shift publication pressures onto others who have to publish and contribute to the overall reputation of the institution, even if they are struggling to balance the three responsibilities of research, teaching and management. The perceived unfairness of the system might also lead to demotivation.

Another context-related aspect to consider is the funding regime. In some universities (countries), the funding system is focused on research, and scholars have to prioritize research even if they like teaching because it is not rewarded in the funding system. Good publications lead to research funds, which lead to new publications, which in turn lead to new research funds. The statement of Interviewee 8 is revealing: *"The universities in the country are working in a tough context. It is a rat race for researchers, because you continuously have to apply for new research projects and funding, while working on a number of research projects that have to lead to good publications."* In other universities (countries), funding is primarily related to teaching (i.e., number of students), which means that attractive programs and good teaching are important, leading to decreased attention to research. In these situations, the funding regime challenges PSA researchers who need to find a way to prioritize tasks which benefit their personal and career development.

Interviewees emphasized that people have different talents and skills that are reflected in how they perform various tasks. Some interviewees argued that university leaders should recognize the expertise of each person and their character, and guide them so they can develop. Not every-one is suited for publishing in highly ranked journals. Instead, *"[t]he problem is that the work-allocation models are too standardized and do not consider how to best use the potential of each employee"* (Interviewee 19). An academic career is long, and it should be possible to prioritize some tasks at certain points of a career. In general, interviewees also seemed to appreciate a distinction between mixed jobs, including both research and teaching tasks, and pure teaching jobs in which professorial positions can be achieved because of excellent teaching performance. *"It is not a matter of discrimination; it is a matter of lifting the qualities of each employee"* is the opinion advanced by Interviewee 15. Task specialization might also be a strategy employed by a department/faculty to receive excellent rankings when being assessed.

The growing need to be "good" carries the risk of increased individualism at the expense of collegiality. This risk is not only related to work-allocation models and funding regimes. *"Some scholars think of their records, focus on publishing and do not fully engage with the faculty. Other scholars have opposite priorities,* i.e. *they sacrifice publications to serve the institution. The choice depends on the "confidence" and "convenience" of each individual person. Personality matters!"* (Interviewee 11). Therefore, who PSA scholars are as persons matters and influences how they deal with the interplay between the various identities at stake in their profession. The shift towards an academic performer identity can be recognized when senior scholars are not sufficiently engaged in supporting the new generation. *"There are many people who aren't. They are mainly preoccupied with their own particular situation, which is a shame"* (Interviewee 20).

Given that it is almost impossible to be excellent in everything at the same time, and because top publications are a must for career advancement, the interviewees mentioned some strategies that reshape their original PSA scholar identity. First, to protect research time and increase productivity, they tend to avoid heavy administrative and managerial roles, such as that of dean or vice-dean. Second, they try to concentrate teaching into certain periods of the academic year or economize on the development of new teaching materials. Third, they publish the same set of empirical results in different outlets. As already discussed for RLC1, the interviewees here also questioned the relevance and suitability of the well-known international journal rankings and the trend to publish in the so-called top journals in order to "score high." This issue is also brought up in RLC4.

5.4. Real life construct 4

Department head Chris has annual **follow-up conversations** with the members of staff of the accounting department about their teaching and research.

One of them is **Maria**. Maria announces that her main future research project will be a longitudinal study of the effects of municipal amalgamations on the quality of the planning and control function. She intends to publish the findings of her research in a **public sector accounting journal or a public administration journal**, because the audiences of these types of journals have shown an interest in her research theme.

Chris supports Maria's research project as such, but is **strongly in favor of a publishing strategy directed at top level accounting journals**. That is what counts in the faculty, according to Chris. He encourages Maria to think about **types of theories that are supported in these journals**, such as agency theory in journals favoring economics-based research or social theories in interdisciplinary research journals.

Maria, however, wishes to give priority to **what is important to the practice** of municipal amalgamations, and she advocates developing her own theory in the tradition of grounded theorizing.

Chris is **strongly against this choice**. He argues that researchers have to be part of the debates in mainstream accounting and need to avoid going beyond the theoretical boundaries that are established by top level accounting journals.

RLC4 specifically relates to the identity of PSA scholars as researchers because it identifies two opposing views on the type of research to be conducted in a more competitive academic environment. The wish to pursue research that is interesting and relevant for practice is contrasted with the need to publish in top accounting journals, even when this means that papers have to be aligned with the theories and methods favored by those journals.

The interviewees recognized the dilemma referenced in this RLC. Top accounting journals may have strong theoretical and methodological preferences such as, for example, mainly quantitative work relying on economic theories. The limited preferences of selected journals can block heterogeneity and "kill curiosity". Even if PSA scholars invoke academic freedom and try not to adapt or change their research topics and/or methods, a compromise of some sort is needed. An identity reshaping is at stake because there are pressures to publish in highly ranked journals: *"… we are encouraged to publish in top journals and, implicitly, try to mold our research in order to fulfill the journals' preferences. If we think that those theories are not appropriate, then we do not publish in those journals. Therefore, we often publish papers that are not our original ideas. To publish, we have to follow reviewers' ideas. We have to deal and be able to compromise between what we want/like and what is more convenient for the reviewer/journal/university"* (Interviewee 14).

The behavior of PSA scholars is to legitimize their research by publishing in "prestigious" journals even if the journal does not belong to the PSA discipline. Targeting the right or more advantageous journal has become more important over the years, especially in the universities (countries) in which explicit publication targets exist. In universities (countries) where such targets do not exist, the individual scholar is responsible for the choice of publication outlet as long as adequate research output is produced. This type of freedom is obviously appreciated. Yet, the interviewees admitted that pressures might come from peers and that publishing articles in highly ranked journals is a must for career development purposes, especially for younger scholars and Ph.D. students driven by the publish or perish syndrome.

Corroborating the statements made when discussing RLC2, some interviewees were somewhat frustrated by the overall direction undertaken by academics. The pressure to publish in highly ranked journals, which are read only by academics and remote from what happens in practice, is pushing academia in the direction of the academic performer identity. Journals that are lower ranked but read also by practitioners should not be undervalued. In the opinion of some interviewees, and elaborating further on responses to RLC1, a journal ranking is not in itself dangerous. The real issue is how such ranking is used by management and even academics themselves. An interesting observation is that even if research assessment is based on peer review, i.e. by scholars who read and assess the research outputs of peers, journal rankings are not neglected by the reviewers, who implicitly rely on journal rankings in their judgements.

Heavy reliance on specific journal rankings has the consequence that only the scholars publishing in the top journals (according to those rankings) are recruited and promoted, leading to even more polarization around those top journals in the long run. Therefore, some interviewees argued that the choice of publication outlet needs to be guided by what is believed important for PSA as a discipline and the wider academic community. As a way to preserve the original PSA scholar identity standard, Interviewee 17 stated: *"I have decided to publish in [journal's name omitted] which is a PSA journal that is not highly ranked in the national ranking. However, I wanted to support that journal and contribute to its growth. Publishing in journals that are already highly ranked leads to the self-perpetuation of those journals. Academics need to invest in new PSA journals and help them to grow and gain recognition."*

As revealed by this quote, PSA scholars feel the need to protect the PSA discipline and strengthen it in relation to the other (often higher ranked) disciplines. However, the interviewees indicated that besides rivalry across disciplines, rivalry across groups also exists within the PSA sphere. One interviewee brought up the importance of academic background. Scholars who are not particularly strong, but come from well-known universities (in terms of being highly positioned in rankings), may find it easier to secure a job compared to strong scholars who come from lesser-known universities. Academic background is also coupled with being part of the right network: *"Being part of the club allows you to legitimize your research. However, clubs have the capacity to include people, but also – and especially – to exclude people and types of research"* (Interviewee 19). Hence, there is not an unequivocal meaning to belonging to the niche group of PSA.

As was raised in response to RLC3, the interviewees emphasized that people are different and differences need to be recognized and accepted. Expectations need to be feasible for young scholars, especially Ph.D. students. The interviewees admitted that it takes a long time to publish in a good journal because of the demanding and long review process. Such publications can hardly be achieved in a doctoral education program lasting only three to four years. Yet, it can be demanding publishing even in niche accounting journals dedicated to, for example, PSA, accounting history, or accounting in emerging economies. The interviewees also thought that for young scholars who are under pressure from the publish or perish dictum, being able to manage both qualitative and quantitative methods could be an asset. They would have a greater chance of publishing in highly ranked journals and ultimately establishing a career.

These challenges bring attention to the important role that supervisors/mentors can play. Tenured scholars who have more secure/protected positions may have the freedom to decide whether to publish a limited number of highly ranked papers or many papers in mainly lower ranked journals that may be deemed more relevant for the PSA community. Consequently, tenured scholars who have limited publication pressures should take care of the younger generations and guide them wisely rather than instilling in them the academic performer identity.

Table 1 summarizes the main findings of the four RLCs.

6. Discussion and conclusions

This paper aims to unravel the impact of the increasing importance of journal rankings on the mindset and behavior of PSA researchers or, more fundamentally, on their identity as researchers. The paper applies professional identity theory as a lens for studying changes in the mindset and behavior of PSA researchers. In addition, it develops so-called real-life constructs for an empirical investigation of this phenomenon through interviews with senior researchers in the field. In line with Gendron (2008), we envisage the possibility of an identity shift towards a PSA academic performer, that is, a scholar driven to publish in highly ranked journals at the expense of other academic values. These values are captured in doing research that is relevant to practice and society at large, being involved in high-quality teaching and other university activities such as administration and management, and being connected to the specifics and audiences of PSA research. We developed real-life constructs highlighting the dilemmas PSA researchers face. In relying on professional identity as a theoretical lens, our investigation brought to the fore belongingness connected to a certain professional group because of its values and potential benefits. At the same time, inputs received from the environment (such as increased importance of publication metrics) may trigger identity change processes (Burke, 1991) that challenge the origianl identity standard of PSA researchers. The research questions we investigated therefore relate to the extent to which PSA researchers behave to preserve their original identity standard or shift towards the competing identity standard of the academic performer.

This study shows that PSA researchers are in general committed to their research circle, but they also are subject to publication pressures directed towards highly ranked journals that may challenge this commitment and activate processes of identity re-shaping (Burke, 1991; Empson, 2004) towards the academic performer identity (Gendron, 2008). The increasing importance of journal rankings collides somewhat with the typical values of publishing in niche (PSA) journals, doing societally relevant work, conducting high-quality teaching, and serving niche-specific audiences through research that characterizes PSA scholars as researcher and teacher.

Table 1
Summary of the findings.

RLC	Issues that may trigger identity changes	Identity related behaviors
RLC 1 More demanding publication targets can improve research quality and productivity, BUT may endanger publications in lower ranked but relevant journals (e.g., PSA journals) and are associated with work-related stress	– Publishing in top journals leads to improved department/faculties reputation, access to funding and attractiveness – Research quality is a questionable concept and unrealistic targets lead to frustration – Journal rankings are not fully reliable and publishing is also a matter of chance – Ranking of *disciplines* shows that PSA is ranked lower than general accounting and management – Power distribution and national/local regulations and norms matter – Younger scholars are trapped in the new mentality	– Two types of behavior: “stay and fight” to improve the status of PSA versus “leave” PSA by moving closer to other disciplines or leaving academia – Two-pillars publication strategies: publish in highly ranked journals and publish more in lower ranked journals – Identity split: research and teaching with strong local ties or publishing internationally in top journals
RLC 2 Publishing in highly ranked journals can stimulate universities to compete with the best-in-class, BUT may endanger scholarship of doing societally relevant research	– High quality research and advisory/consultancy work are not mutually exclusive – Local collaboration supports international scientific networking and the other way around – Consultancy work needs to be genuine without altering the traditional values of universities/departments – Action oriented research can contribute to practice and make an impact while also generate publications in top journals even if it takes time – Impact is a questionable concept	– Balancing competing pressures towards increased impact for practice and collaboration with the perceived need to publish in high ranked journals – Publication strategies based on publishing both simpler articles, in the domestic language, in lower ranked journals that are read and understood by practitioners, and also more complex articles, in English, in top journals
RLC 3 More demanding publication targets can stimulate individual research productivity towards publications in high-ranked journals, BUT endangers valuation of teaching, administrative tasks, and collegiality	– It is difficult to be simultaneously excellent in teaching, research and administrative/managerial work – Teaching has become more demanding and administrative tasks are time consuming – Unfair systems or intolerant regimes lead to frustration and demotivation – Funding regimes determine the tasks to be prioritized – Personal/individual skills and preferences matter for collegiality versus individualism	– Juggling act to perform relatively well on the three tasks: first, protect research time and increase productivity by avoiding heavy administrative and managerial tasks; second, concentrate teaching in certain periods of the academic year or economize on the development of new teaching materials; third, publish the same set of empirical results in different outlets
RLC 4 Publishing in highly ranked journals stimulates being part of debates in mainstream accounting research (theories & methods), BUT endangers being relevant to specific audiences such as PSA	– Initial ideas as well as choice of theory and method have to be adapted to top journal preferences – Publishing in highly ranked journals requires compromises but can be of use to the department/university – Pressures to join the mainstream may stem from peers who do not question journal rankings – Belonging to the “right” PSA group can support certain types of publications – What is important to the PSA field should not be forgotten – Senior scholars should act as role models for younger scholars	– Adapt to publishing in top journals by molding research to fulfill the journals’ preferences – Resist by investing and publishing in PSA journals that are new or not yet highly ranked to support them and implicitly the PSA community

Our interviews reveal two basic types of responses to the inputs stemming from a more competitive academic environment. On the one hand, there is conformance to the increased need to publish in top journals, by adapting to the requirements of top accounting or public administration journals, and a lessening of connections with the PSA field. These responses indicate a shift to the academic performer identity. On the other hand, there is a preservation of the original PSA identity by resisting pressures from publication metrics and remaining connected to the PSA field and its journals. The findings reveal, however, that these two types of responses are not neatly delineated. PSA researchers may try to preserve their original identity and simultaneously move towards the academic performer identity by navigating the grey area between the extremes. They may temporarily shift to the academic performer identity when needed but then shift back to their original identity.

Interpretations of the inputs from the environment trigger identity change processes. These inputs stem from university regulations (including research assessment frameworks, work-allocation schemes, etc.), external stakeholders, or peers. In these processes, the behavior of PSA scholars depends both on who they are (i.e., their personalities) and what they do (Alvesson & Willmott, 2002; Burke & Stets, 2000; Empson, 2004). The findings show that there is no passive adaptation (Empson, 2004) to the increased need to publish in top journals. A number of PSA scholars reportedly find compromises that preserve their PSA identity standard and permit them to be a good performer. For example, they pursue two-pillar publication strategies in which publications in top disciplinary journals in accounting or public administration are combined with publications in lower ranked PSA journals to which they feel committed due to their focus on public sector problems and audiences. This behavior exemplifies how PSA researchers can navigate between the two identities. PSA researchers also protect their traditional values and beliefs by seeing practice-oriented PSA work (so-called third-mission work) as an input to high-quality research.

In addition, the reshaping of PSA scholars' identity as researchers is influenced by and influences their identities as teachers and administrators/managers, which are also affected by the evolutions of academia. As teaching becomes more demanding and administrative work turns into fulfilling bureaucratic requirements, working roles are being reshaped by distinguishing between mixed research-teaching jobs and pure teaching jobs and/or developing career paths for excellent teachers in addition to those for excellent researchers.

In line with the arguments raised by Alvesson et al. (2008) and Gendron (2008), identity change processes are affected by power relations. PSA scholars are individual researchers that belong to the PSA niche group. This group, which does not seem to be homogeneous, fights for legitimation in comparison to other groups, such as general accounting, management etc., that are considered upper class. The fight for legitimacy favors publications in top journals and a shift towards the academic performer identity. Publication stress can lead to manipulation and gaming, such as recycling research outcomes in different publications, for instance, high-quality research journals and domestic professional journals. A small minority does not feel pressure from managers or elites in their field to publish in highly ranked journals, but they emphasize that they orchestrate their own pressures by targeting the highest possible journals. Another minority criticizes the PSA research community for being insufficiently ambitious; researchers fail to engage with theoretical and methodological debates in the accounting discipline or they lack commitment to improve the reputation of PSA journals. Although many interviewees firmly criticized the importance attached to publication metrics, their reactions range from a plea for mitigating this impact to completely ignoring its impact to "go their own way".

As indicated above, many interviewees are attempting to protect their type of work in a more or less hostile context. Some among them acknowledge that their position as full-time professor gives them discretion in conducting PSA research that does not always reach the level of so-called "top" journals. Others argue that their institutions (universities or faculties) provide some extent of freedom to find a match between PSA themes and appropriate outlets for publications, which are not always "top" journals. The extent to which the increasing importance attached to journal rankings is triggering PSA scholars towards an identity shift depends upon contextual circumstances (see Burke, 1991), at the level of the professional group, the country in which the researchers work, and their university, faculty or school. Discourses within the professional group of PSA scholars evolve around the benefits and down-sides of journal rankings, in which many interviewees acknowledge the relatively lower rated PSA journals. For researchers in the UK and Australia the business school associations' rankings of journals are impactful, and specifically for the UK, the Research Excellence Framework also puts high weight on publications in top-ranked journals. Similar institutional pressures are observable in countries in which research funding or promotion trajectories are strongly dependent on top publications. Contextual circumstances at these various levels can either reinforce or mitigate the impact of journal rankings on the identity of PSA researchers. When a university mechanically adopts severe pressures for publishing in highly-ranked journals at the national level, a shift from the original PSA identity to the identity of an academic performer is likely. A mitigation of this impact is observable when universities attempt to create buffers between the local capabilities and the external pressures; when effective, such buffers give opportunities to maintain the original PSA identity standard.

In sum, there is no significant evidence for a fundamental identity shift towards the academic performer. Researchers may display seemingly opposing reactions at the same time, a kind of hybrid reaction, such as adapting to more demanding publication targets while simultaneously also questioning those targets. This finding is in alignment with the reported bitter-sweet experience of adherence to journal rankings (Clarke & Knights, 2014; van Helden & Argento, 2020a). Senior PSA researchers are still attached to their identity standard of being primarily inspired by problems of public sector organizations or society at large, but some are concerned about the behaviors of new generations. Junior researchers may feel trapped in identity conflicts and their identity may increasingly come to be close to that of the academic performer (see also Courtois et al., 2020; Malsch & Tessier, 2015). It remains to be seen in future studies if young scholars faced with publication targets that are too demanding and unrealistic will shift their focus away from the original PSA researcher identity.

Our study contributes to studies on the rising importance of journal rankings in academia (e.g., Willmott, 1995, 2011; Gendron, 2008, 2015; Parker & Guthrie, 2012; Alvesson & Sandberg, 2013; Annisette et al., 2015; Sangster, 2015; Alvesson & Spicer, 2016; Martin-Sardesai et al., 2020; Grossi et al., 2020a). It is distinctive in the following respects. First, it is based on interviews about so-called real-life constructs that enable scholars to reflect on complex dilemmas they face in their work. Our analysis confirms there is pressure to publish in highly ranked journals along with other pressures such as teaching, management and doing practice-oriented PSA work. In particular, our study shows compromises between competing pressures to be predominant rather than fully adhering to or ignoring the dominant pressure of publishing in highly ranked journals. Furthermore, interviewees show diverging reactions to these competing pressures, which suggests that there is some space for maneuvering between them (see also Englund & Gerdin, 2020).

This juggling process could be observed empirically through the use of real-life constructs that did not expose the interviewees to direct questions about delicate issues. In reading the real-life constructs, interviewees were prompted to reflect and verbally share their responses. By letting them reflect on the dilemmas raised by each real-life construct and talk about personal experiences and about colleagues, we could grasp how the interviewees behave as PSA researchers and relate to others in the same circle, which goes to the core of identity change processes. Second, our research is distinctive also in that it is focused on a niche domain in accounting research, namely PSA research, with its specifics of niche conferences and relatively lower ranked journals. This niche context gives rise to increasing tensions between a commitment to traditional research circles and changing ideas about the preferred identity of researchers in a more general sense (see also Sangster, 2015, about other niche domains such as accounting education and accounting history). Third, our study contributes to the limited number of empirical studies in the domain of accounting on the impact of publishing in highly ranked journals that go beyond reflective studies. Such studies can overestimate the downside of pressures to publish in highly ranked journals whereas our study puts an emphasis on subtle patterns of reaction to this pressure (other empirical studies are: Northcott & Linacre, 2010; ter Bogt & Scapens, 2012; Englund & Gerdin, 2020; Chatterjee et al., 2020; Grossi et al., 2020a). A practical implication of our study is that it attempts to make scholars in the PSA field aware of both the threat posed by the journal ranking mania and ways to cope with that threat as they pursue commitment to their specific PSA community and scholarship in a more general sense.

Our study has further developed real-life constructs as a research method that might overcome the disadvantages of direct questioning in surveys or semi-structured interviews about value-laden issues in organizations. Based on our practical experience and inspired by debates in the literature, we developed short case studies in the form of real-life constructs that confront scholars with delicate choices they have to make in their daily work. There is a potential for applying real-life constructs in future research because of their ability to contextualize the use of accounting information and to confront actors with dilemmas they might face in practice.

Our study is subject to limitations, which open promising avenues for future research. Our interviewees primarily originate in Europe, with no representation from the United States, which could lead to incomplete findings owing to diverging research traditions in Europe/Australia and the Unites States (Goddard, 2010). In addition, we focused our study on interviews with senior scholars because they have experience with publishing in various journals and witnessed the evolution of the importance attached to journal rankings over time. It could be attractive to replicate our study with a special focus on young scholars because, as emphasized in the interviews, they are relatively more exposed than senior scholars to demanding publication pressures (see also Courtois et al., 2020; van Helden & Argento, 2020b). Young PSA researchers might be implicitly forced to be academic performers to survive in the current competitive academic environment. Another interesting aspect to investigate is how personality type is linked to identity change processes. Scholars might be more or less inclined to go through identity shifts depending on personality traits. This study could not investigate this connection; future research that fills this gap could further increase our understanding of the matters at stake. Our study did not comprehensively investigate the implications of belonginess relative to PSA as a niche domain compared with, for example, the domains of financial accounting and management accounting. It could be interesting to dig deeper into this theme by looking at the impact of a minority position on doing research and providing courses to students in the PSA domain. Finally, additional identity threats could be considered. The PSA field could be further threatened by the growing influence of artificial intelligence systems on editorial decisions (Gendron et al., 2022). When expertise-based decisions by editors for selecting appropriate reviewers are replaced by information systems that suggest reviewers based on their track record using a measure such as the H-score, the status of reviewers with particular expertise in a niche domain such as the PSA field could be undermined. Whether or not this colonization through disciplinary fields of accounting endangers niche domains like PSA, is an interesting route for further study. Notwithstanding limitations, our study attempts to make a substantial contribution to our understanding of the impact of journal rankings on the mindset and behavior of scholars, particularly by focusing on PSA as a niche within the accounting field, and by exploring reactions of senior researchers in this field about real-life cases that confront them with dilemmas in their daily work.

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The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The data that has been used is confidential.

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Appendix I. – Abbreviations of journals as referred to in the paper (in alphabetic order per category)

Accounting journals:

AAAJ – Accounting, Auditing and Accountability Journal
ABACUS – A Journal of Accounting, Finanace and Business Studies
AOS – Accounting, Organizations and Society
BAR – The British Accounting Review
CAR – Contemporary Accounting Research
CPA – Critical Perspectives on Accounting
EAR – European Accounting Review
JAE – Journal of Accounting and Economics
JAOC – Journal of Accounting and Organizational Change
JAR – Journal of Accounting Research
MAR – Management Accounting Research
QRAM – Qualitative Research in Accounting and Management
TAR – The Accounting Review

Public administration and public management journals:

IPMJ – International Public Management Journal
JPART – Journal of Public Administration Research and Theory
PA – Public Administration
PAR – Public Administration Review
PMR – Public Management Review

Public sector accounting journals

FAM – Financial Accountability and Management
JAPP – Journal of Accounting and Public Policy
JPBAFM – Journal of Public Budgeting, Accounting and Financial Management
PMM – Public Money and Management

Appendix II. – Journal metrics

Metrics / Journal	H-index *	JIF **	SJR ***	CABS listing (UK) ****	ABDC listing (Australia) *****	Norwegian listing ******	Finnish listing *******
Accounting journals:							
Abacus	101	2.378	0.632 Q2	3	A	1	1
Accounting, Auditing & Accountability Journal (AAAJ)	190	4.117	1.741 Q1	3	A*	1	2
Accounting, Organizations and Society (AOS)	295	4.000	2.617 Q1	4*	A*	2	3
Contemporary Accounting Research (CAR)	191	3.543	2.769 Q1	4	A*	2	2
Critical Perspectives on Accounting (CPA)	137	3.176	2.042 Q1	3	A	1	2
European Accounting Review (EAR)	151	3.208	1.016 Q1	3	A*	2	2
Journal of Accounting and Economics (JAE)	329	5.817	6.607 Q1	4*	A*	2	3
Journal of Accounting Research (JAR)	331	4.364	6.767 Q1	4*	A*	2	3
Management Accounting Research (MAR)	195	3.688	1.358 Q1	3	A*	2	3
The Accounting Review (TAR)	284	4.301	5.678 Q1	4*	A*	2	3

(*continued on next page*)

(*continued*)

Journal / Metrics	H-index *	JIF **	SJR ***	CABS listing (UK) ****	ABDC listing (Australia) *****	Norwegian listing ******	Finnish listing *******
Public Administration and Public Management journals:							
Journal of Public Administration Research and Theory (JPART)	194	7.000	4.154 Q1	4	A	2	3
Public Administration (PA)	169	3.720	1.313 Q1	4	A	2	3
Public Administration Review (PAR)	291	5.257	2.721 Q1	4*	A	2	2
Public Management Review (PMR)	120	5.898	1.622 Q1	4	A	2	3
Public Sector Accounting journals:							
Financial Accountability & Management (FAM)	94	NA	0.661 Q1	3	A	1	1
Journal of Accounting and Public Policy (JAPP)	146	2.815	1.264 Q1	3	A	1	1
Journal of Public Budgeting, Accounting & Financial Management (JPBAFM)	42	NA	0.231 Q3	2	B	1	1
Public Money & Management (PMM)	71	2.099	0.492 Q2	2	B	1	1

* The H-index is the number of H-publications with a number of Google Scholar citations larger than or equal to H. Source: Publish or Perish software by Harzing, search executed via Google Scholar with the full name of the journal and limited to 1000 papers, 19–20 August 2021. Note that, in general, "older" journals benefit in their H-index in comparison to "younger" journals.

** JIF = Journal Impact Factor is a journal-level metric calculated from data indexed in the Web of Science Core Collection. The JIF (2020) is expressed as the Citations in 2020 to items published in 2018 and 2019 divided by the number of citable items in 2018 and 2019. Source: Journal Citation Reports by Clarivate Analytics, available at: https://jcr.clarivate.com/jcr/home (accessed 19 August 2021). For two public sector accounting journals, the JIF score is not available.

*** SJR = Scimago Journal Rank is the indicator that accounts for both the number of citations from a journal and the importance or prestige of this journal. The SJR (2020) expresses the average number of weighted citations received in the selected year by the documents published in the selected journal in the three previous years, i.e. weighted citations received in year X to documents published in the journal in years X-1, X-2 and X-3. The indicator is calculated by Scimago Journal and Country Rank which is developed from the information contained in the Scopus® database. Journals are ranked as Q4 (lowest quartile), Q3, Q2 and Q1 (highest quartile). Source: https://www.scimagojr.com/ (accessed 18 August 2021).

**** Journals are ranked as 1 (lowest level), 2, 3, 4 and 4* (highest level). Source: Academic Journal Guide of UK Chartered Association of Business Schools (CABS) current to 2021, available at: https://charteredabs.org/academic-journal-guide-2021-view/ (accessed 18 August 2021).

***** Journals are ranked as C (lowest level), B, A and A* (highest level). Source: Journal Quality List of Australian Business Deans Council (ABDC) current to 6 December 2019, available at: https://abdc.edu.au/research/abdc-journal-quality-list/ (accessed 18 August 2021).

****** Journals are ranked as 1 (lowest level) and 2 (highest level). Source: Norwegian Register for Scientific Journals, Series and Publishers, available at: https://dbh.nsd.uib.no/publiseringskanaler/Forside (accessed 18 August 2021).

******* Journals are ranked as 1 (basic level), 2 (leading level) and 3 (highest level). Publication channels that do not meet the criteria for level 1 are ranked with 0. Source: Finnish Publication Forum, available at: https://julkaisufoorumi.fi/en/publication-forum (accessed 18 August 2021).

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