

WHEN HARD-WORKING BEES DO NOT MAKE A PRODUCTIVE BEEHIVE: LEGITIMACY TENSIONS IN SOCIETAL IMPACT GOVERNANCE AND HOW TO NAVIGATE THEM

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Business schools increasingly need to demonstrate the societal impact of their activities to a broad range of stakeholders, both internal and external. With societal impact being a hard-to-measure performance dimension, business school deans find it challenging to create societal impact governance processes that reconcile multiple legitimate perceptions of what societal impact is. The result is that individual-level societal impacts (influences on society attributed to individual employees) are not aggregated into organizational-level societal impact (influence attributed to an organization) in ways that are effective and legitimate. In this paper, we develop a model that provides insights into the process of legitimation for societal impact governance at the organizational level. We address the emergence of different types of legitimacy and the sequencing of legitimation stages that reduces internal decoupling and increases the perception of procedural justice. In a practical sense, our model helps in designing a decision-making process that addresses *what* societal impact is, *how* to measure it, and *how much* should be spent on its measurement. We develop and share a set of tools and frameworks that can be used to support the legitimation of societal impact evaluation and governance.

How should the societal impact of a business school's activities be managed at the organizational level? For the dean of a business school accredited by the Association to Advance Collegiate Schools of Business (AACSB), or of a business school in the

The second and third coauthors contributed equally to the paper. This project has received funding from the European Union's Horizon 2020 research and innovation program under grant agreement No. 873105. The authors wish to acknowledge the support and guidance of the *Academy of Management Learning and Education* (AMLE) editors, Paul Hibbert and Usha Haley. We are grateful to six AMLE reviewers, who provided valuable developmental feedback that assisted us in shaping the paper for publication. The paper also benefitted from participant feedback at an AMLE paper development workshop. The support of our colleagues Herman Aguinis, Julie Davies, Stefan de Jong, and Kamal Gulati enabled us to better connect our work to practice through a professional development workshop (PDW) at the 2023 Academy of Management Annual Meeting. We are grateful to the participants of that PDW for their comments and insights. Correspondence concerning this article should be directed to Olga Ryazanova.

Accepted by Paul Hibbert

United Kingdom, where societal impact of research now significantly influences government funding of universities, this is a burning question. A core performance dimension that defines the school's funding and legitimacy is unlikely to be left to emerge organically in a laissez-faire manner. Yet, the deans of those schools face the challenge of aligning external processes and metrics for societal impact with internal impact-generating activities. In other words, while it is clear which performative outcomes have to be demonstrated to obtain external legitimacy, it is less clear what an internally legitimate process for societal impact governance should look like.

For business schools that do not have specific external policy guidance that defines what societal impact is and how to evaluate it, it is even less clear how they should approach societal impact governance. Business school deans occupy the middle ground between influential external stakeholders, who require societal impact to be demonstrated, and business school employees (both academic and administrative), who shape the activities that produce societal impact. External stakeholders may have strong (though by no means unchangeable)

views on what counts as desirable impact, which may not necessarily align with a business school's mission or strategy. Employees may consider the need to demonstrate the societal impact of their jobs to be an unnecessary and distracting layer of bureaucracy. They may also define the impact of their work in ways that are so idiosyncratic and diffuse that they are impossible to aggregate at the organizational level. Thus, for the deans of many business schools, the fundamental task becomes designing a process for societal impact governance that is both externally and internally legitimate.

Governance as an activity includes resource allocation, conflict resolution, oversight of strategy formulation and implementation, and establishing the mechanisms for safeguarding an organization's best interests (e.g., Bradshaw & Fredette, 2009). Consequently, from the dean's perspective, societal impact governance is defined as the formulation and implementation of a strategy seeking to increase the business school's societal impact and safeguard its best interests while ensuring resource allocation and conflict resolution that support the formulation and implementation of this societal impact-oriented strategy. Purpose-driven structures can be created to support societal impact governance. Decisions on how the outcome will be evaluated are part of strategy formulation and prerequisites for strategy implementation.

In the absence of externally legitimate processes and outcomes, society may not acknowledge and reward a business school for its societal impact. This makes it more difficult for business school leaders to justify allocating resources to these activities at the expense of other activities that external stakeholders are known to reward. In the absence of an internally legitimate process, the organization is likely to experience internal decoupling—that is, the existence of gaps between formal policies and actual practices, with externally legitimized processes adopted only at a superficial level (Bromley & Powell, 2012) and societal impact demonstrated to be no more than a box-ticking exercise.

The recent literature on societal impact governance in higher education has revealed clear signs of external and internal legitimacy deficits. Academic science has faced skepticism from society (Kennedy, Tyson & Funk, 2022; Marcus, 2017), with some of its outcomes being considered irrelevant for practice (e.g., Basken, 2023; Kieser, Nicolai & Seidl, 2015). Universities face increasing pressure to demonstrate value for money and justify their superiority over vocational education providers (Bandola-Gill, 2019; Else, 2017; Grove, 2023) with which they are in

competition for government funding. At the same time, from within academia, research reveals much confusion about the current societal impact governance strategies and structures (e.g., de Jong & Balaban, 2022). Notably, where strategies and structures around societal impact-generating activities are absent, some academics want to see an organizational process that provides resources to support societal impact production (e.g., Carton & Ungureanu, 2018). Where societal impact strategies and structures are present, other academics argue that these are inadequate because it is impossible to create an adequate process for the governance of societal impact outcomes (e.g., Power, 2021).

In establishing governance structures for societal impact, deans need to define how societal impact is evaluated, how the goals are set, and how the decisions are made in relation to societal impact management. Even when employees accept that demonstrating societal impact at the organizational level is a legitimate part of organizational strategy, attempts to put in place the processes and structures for the governance of societal impact often result in debates over the appropriate metrics and key performance indicators (KPIs) used to operationalize impact outcomes (Godonoga, Sporn & Reidl, 2023). While many business schools may have been contributing to societal well-being for a long time, societal impact has not historically been part of institutionalized performance dimensions in academia. This may lead to radically different interpretations of what impact is across different stakeholders. Moreover, societal impact can result from a broad range of activities in a business school. For example, the *Times Higher Education* Impact Rankings consider a university's performance in terms of teaching, research, and general organizational practices. As a result, deans face multiple challenges, from defining the appropriate measurement approaches for societal impact to managing the depth and breadth of societal impact at each level of governance, from the individual to the research group and on to the organization as a whole.

In the face of these challenges, *how can organizational decision-makers design a process for evaluating and governing societal impact that has sufficient legitimacy among internal and external stakeholders?* In this paper, we integrate insights from the literatures on societal impact in academia, knowledge management, and organizational legitimacy to develop a model that can shed some light on this question. Drawing inspiration from Suchman's (1995) ideas on legitimacy types, and by taking a legitimacy-as-process view (Suddaby, Bitektine & Haack, 2017), our model focuses on building three

types of legitimacy—cognitive, procedural, and pragmatic—for societal impact governance. Specifically, our model helps us to answer three subquestions, which, in a practical sense, address *what* societal impact is, *how* to measure it, and *how much* should be spent on its measurement:

- 1) What societal impact dimensions need to be considered to develop a shared understanding of the societal impact phenomenon among relevant stakeholders and to build cognitive legitimacy for its governance?
- 2) How can the competing approaches to societal impact governance that different stakeholders apply be reconciled through procedural legitimacy to arrive at a legitimate set of societal impact metrics?
- 3) How can an organization build pragmatic legitimacy to reduce the likelihood of internal decoupling during the implementation of a societal impact governance process?

Our paper seeks to make three contributions to the literature on societal impact in academia. Firstly, we leverage research on legitimacy and related constructs within institutional theory to argue that legitimation of societal impact governance can be achieved by sequencing activities targeted at building cognitive, procedural, and pragmatic legitimacy. Secondly, we add nuance to the literature on internal decoupling resulting from implementation of hard-to-measure performance dimensions by demonstrating how legitimacy-building can reduce such internal decoupling. Thirdly, we unpack the complexity of the societal impact construct by leveraging the conceptual tools of knowledge management literature—namely, the typology of knowledge processes, which is appropriate given that business schools are knowledge-intensive organizations. This improved conceptual clarity helps to address the legitimacy tensions and prevent the internal decoupling that might occur if employees do not recognize their own perception of impact in their organization's impact strategy.

For practitioners tasked with societal impact governance in business schools, we offer two key contributions. Firstly, we bring to decision-makers' attention key tension points that they need to address before legitimate governance structures for societal impact can be put in place. Secondly, we provide a step-by-step toolbox that can be used to guide the process of developing and implementing a societal impact strategy.

To achieve these goals, the remainder of the paper is organized as follows: We start by introducing a process model of legitimation of societal impact governance, which builds on legitimacy literature. Then, we unpack this model by exploring tensions related to each of the three types of legitimacy. Next, we explore the role of academic governance in our model. We conclude by discussing conceptual and practical implications of the model. Along the way, we introduce a range of tools for practitioners that could guide them through the different stages of the legitimation process.

MEASURING THE UNMEASURABLE IN AN INTERNALLY AND EXTERNALLY LEGITIMATE WAY

How societal impact should be evaluated, and whether it is even possible to evaluate it, has been a matter of extensive discussion in academia (e.g., Kieser et al., 2015; Power, 2021). For example, some researchers have criticized existing approaches to societal impact assessment for attempting to fit an intractable concept into a simplistic mold (Power, 2021), and for contributing to gender inequality in academia (Davies, Yarrow & Syed, 2020). While the literature has defined societal impact as an “auditable or recordable occasion of influence” (Haley, Page, Pitsis, Rivas & Yu, 2017: 3), explicitly referring to its ability to be recorded and measured, this is not a universally accepted view among faculty. Adopting Suchman's (1995: 574) definition of legitimacy as “a generalized perception that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions,” we can argue that societal impact as a performance dimension has not been sufficiently legitimated in business schools.

In attempting to move from a general legitimacy of societal impact as a desirable feature of business school activities to a specific legitimacy of societal impact as a performance dimension, deans are likely to encounter two opposite but equally unhelpful views. At one end of the spectrum, some stakeholders would argue for a very narrow definition of societal impact and very restrictive ways of measuring it by, for example, defining impact solely through the contribution to the local economy, as measured by entrepreneurial growth and employment metrics (e.g., Audretsch, Belitski, Guerrero & Siegel, 2022). At the other end of the spectrum, other stakeholders would argue for the right of each impact producer to define what societal impact is,

thus leading to a multitude of idiosyncratic definitions, each with a unique measurement approach (as seen in the study of European business schools by Godonoga et al., 2023). Deans need to chart a legitimate course between one extreme of multiple incomparable impacts and another extreme of impact definitions so restrictive that they do not adequately recognize the positive influence on society of some of a business school's core activities.

This lack of institutionalized legitimacy for societal impact as a performance dimension means that many actors “on the ground” are unsure about the propriety of activities related to societal impact evaluation and governance, because taken-for-granted norms are not in place and different stakeholder groups might send competing messages about the desirability of such activities (Bitektine & Haack, 2015). This has allowed some scholars to use societal impact as an exemplar of an impossible-to-measure performance dimension (Power, 2021), and to argue that implementing structured governance of societal impact is likely to result in internal decoupling, because “formal organization and evaluation techniques are applied to obscure goals” (Bromley & Powell, 2012: 497). Such decoupling would mean that societal impact governance is adopted at a superficial level and does not have a deep impact on an organization's core activities. In other words, while such symbolic adoption and implementation might improve a business school's external legitimacy, it would not have much impact on internal legitimacy due to being considered a resource drain rather than a core part of a business school's activities. For example, receiving a high sustainability ranking for its operational activities might generate external legitimacy for an institution, but the same sustainability-oriented practices can be ignored or even opposed internally if employees do not see their value for teaching and research.

Our model (Figure 1) provides conceptual insights into a legitimation process that allows societal impact governance that is both externally and internally legitimate to be established. Our theorizing has conceptual roots in Suchman's (1995) typology of legitimacy and follows a legitimacy-as-process approach, which sees legitimacy as “the product of an ongoing process of social negotiation involving multiple participants [...] in which the actors demonstrate a high degree of agency” (Suddaby et al., 2017: 459). We start by unpacking the societal impact phenomenon; this helps build cognitive legitimacy, which we interpret as the ability of stakeholders to understand what is meant by “societal

impact” within the context of their organization. We then discuss how the inherently moral nature of legitimacy evaluations in relation to societal impact makes it difficult to reconcile different stakeholders' perspectives on metric selection. We suggest that there is an opportunity to negotiate those pressures by building procedural legitimacy—the perception that a transparent and just process supports decision-making around societal impact governance. Finally, we discuss how the costs of various measurement options can influence a perception of pragmatic legitimacy, which we interpret as “expected value [of actions] to a particular set of constituents” (Suchman, 1995: 578). We also highlight key tensions that managers need to resolve at each stage of the legitimation process, and we offer some tools that can help in the navigation of these tensions.

Unpacking the Societal Impact Phenomenon to Build Cognitive Legitimacy

Tension 1 (What is our societal impact?). Due to the complexity and ambiguity of the societal impact phenomenon, academic leaders in business schools face legitimacy tensions in making sense of societal impact and its sources within their organization.

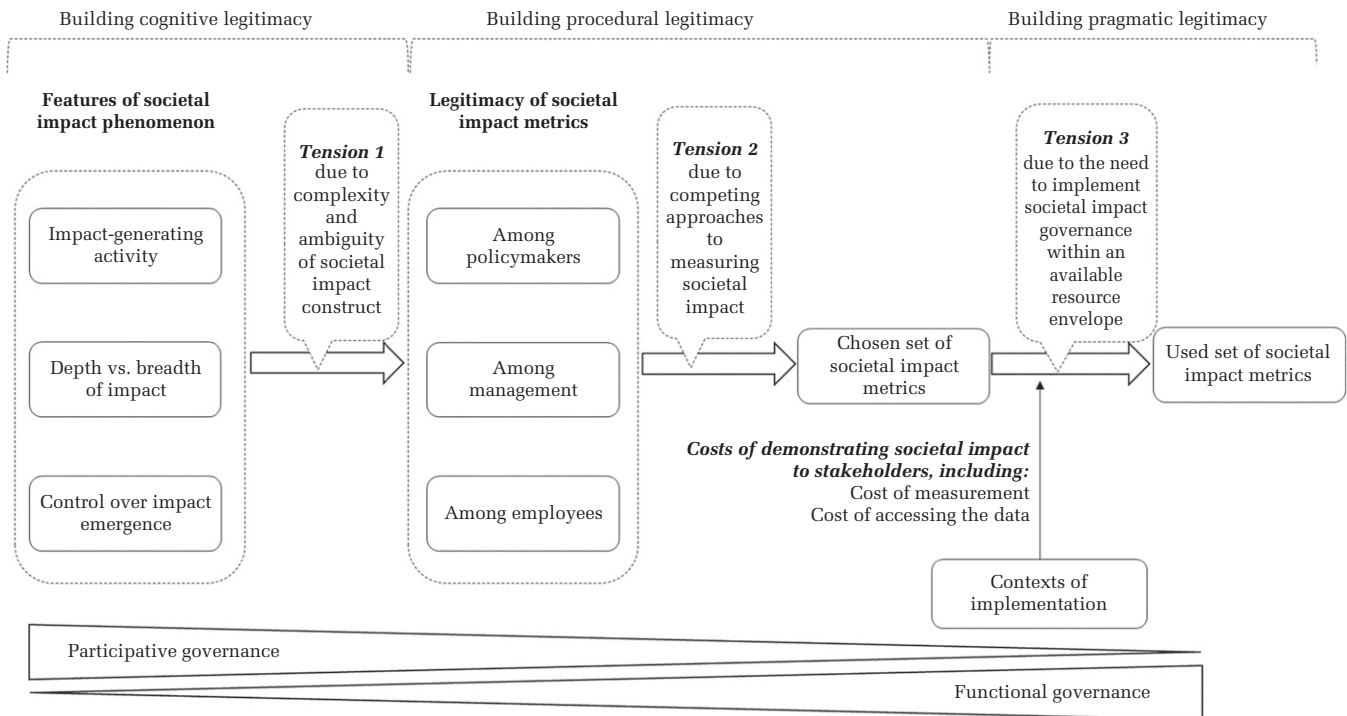
Cognitive legitimacy can be based on comprehensibility, which is a perception that actions are understandable and predictable, and taken-for-grantedness, which is the embeddedness of an activity in established cognitive norms (Suchman, 1995). As we discussed earlier, societal impact governance is not sufficiently institutionalized to be a taken-for-granted activity in business schools. In building cognitive legitimacy, it would be helpful to put the main emphasis on improving comprehensibility, which would, in turn, facilitate the emergence of shared understanding of what societal impact means for a specific business school.

The literature points to several dimensions of societal impact phenomenon that an organization must consider to make societal impact less obscure and ambiguous, and to achieve a shared understanding for the stakeholders involved in the process. These dimensions (see left side of Figure 1) include impact-generating activities, depth versus breadth of impact, and the extent of control over impact emergence.

Impact-generating activities in business schools.

A substantial body of academic literature focuses on the societal impact of research produced in business schools—that is, of the new knowledge they create, thus leading to an extensive discussion of the research–practice gap (for a review of multiple

FIGURE 1
Process of Societal Impact Governance Legitimation



streams within this conversation, see Kieser et al. 2015). However, knowledge creation is just one of a business school's core activities, with other key areas being teaching and professional engagement with nonacademic stakeholders. We borrow terminology from innovation research to say that business schools can create societal impact through both exploration (creating new knowledge and skill sets) and exploitation (deploying existing knowledge and skill sets to the benefit of society). For example, the literature on service learning discusses how business schools can create societal value for communities through teaching activities (e.g., Kenworthy-U'Ren & Peterson, 2005; Litzky, Godshalk & Walton-Bongers, 2010). Table 1 provides some examples of societal impact-generating activities within a business school's core functions, and illustrates that such activities include a broad range of options.

A recent Thomas and Ambrosini (2021) essay looked at business schools as part of an ecosystem of stakeholders that cocreate value (including societal value). This approach suggests that societal impact can emerge from multiple activities within a business school, and that both academics (through research, teaching, and other engagements with the public) and professional service staff (through

student support, facilities management, support of scientific communication, and other activities) can generate it. In practice, it is rare to see professional service staff involved in the conversation on societal impact, except for those tasked specifically with evaluating and communicating the impact of research. Our model seeks to highlight the importance of considering all activities and including all employees in the process of building legitimacy for societal impact governance.

In addition to societal impact from teaching and research, a business school might create societal impact via its own operational behavior through, for example, the treatment of its employees or the environmental sustainability of its everyday practices. In other words, a business school can create additional societal impact by being a model of a responsibly managed organization, as measured by, for example, environmental, social, and governance (ESG) performance metrics. In doing this, it would respond to the increased societal expectations for business leaders to be taught responsible practices, in line with the Principles for Responsible Management Education initiative of the United Nations (www.unprme.org). It is noteworthy that, while academic employees largely drive societal impact from knowledge creation and

TABLE 1
Examples of Societal Impact-Generating Activities

Activity	Author(s) (Year)	Knowledge Process (as per Figure 2)
Teaching		
Publishing textbooks	Aguinis, Shapiro, Antonacopoulou & Cummings (2014), Aguinis, Yu & Tosun (2021), Dess & Markoczy (2008)	Knowledge sharing
Publishing teaching case studies	Aguinis et al. (2021)	Knowledge sharing
High-quality teaching (receiving teaching awards)	Sandhu, Perera & Sardeshmukh (2019)	Knowledge sharing
Teaching research methods	Anderson, Ellwood & Coleman (2017)	Knowledge sharing
Using research in teaching	Aguinis, Ramani, Alabduljader, Bailey & Lee (2019), Dess & Markoczy (2008), Markides (2007)	Knowledge transfer
Problem-based teaching, including teaching executive education classes	Anderson et al. (2017), Carton & Ungureanu (2018), Dess & Markoczy (2008), Tucker, Waye & Freeman (2019), Perkmann, Salandra, Tartari, McKelvey & Hughes (2021)	Knowledge transfer
Service-learning projects	Kenworthy-U'Ren & Peterson (2005), Litzky, Godshalk & Walton-Bongers (2010)	Knowledge application
Research		
Doing research with industry partners	Aguinis et al. (2014), Carton & Ungureanu (2018), Finch, Deephouse, O'Reilly, Foster, Falkenberg & Strong (2017), Research England (2023), Perkmann et al. (2021)	Knowledge application
Publishing research in practitioner-oriented outlets	Aguinis et al. (2014), Birkinshaw, Lecuona & Barwise (2016), Dess & Markoczy (2008), Carton & Ungureanu (2018)	Knowledge sharing
Publishing popular-press business books	Aguinis et al. (2014), Dess & Markoczy (2008)	Knowledge sharing
Patenting and licensing	Hmieleski & Powell (2018), Research England (2023), Penfield, Baker, Scoble & Wykes (2014)	Knowledge sharing or Knowledge reuse
Having research used by industry	Spencer (2001)	Knowledge reuse
Sharing research through mass media and online media	Aguinis et al. (2014), Davis & Ozanne (2019), Ozanne et al. (2017), Robinson-Garcia et al. (2018)	Knowledge sharing
Other engagement with nonacademic stakeholders		
Expert-witness involvement in high-profile court cases	Aguinis et al. (2014), Finch et al. (2017)	Knowledge transfer
Consulting	Carton & Ungureanu (2018), Finch et al. (2017), Research England (2023), Perkmann et al. (2021)	Knowledge application
Sitting on boards of directors	Carton & Ungureanu (2018), Finch et al. (2017), Perkmann et al. (2021)	Knowledge application
Entrepreneurial activity	Carton & Ungureanu (2018), Research England (2023)	Knowledge application
Partnerships with outside stakeholders, such as local and state legislatures and policymakers	Aguinis et al. (2014), Carton & Ungureanu (2018), Perkmann et al. (2021)	Knowledge application
Investment in local infrastructure and facilities	Morgan (2023), Williams (2023)	Not applicable
Supporting community projects, such as local schools and preschool education	Backes & Hansen (2023), Shields O'Kelly (2015)	Knowledge application

dissemination, managerial and professional service staff largely drive the impact of ESG performance. Therefore, including operational practices in the range

of impact-generating activities ensures that the entire internal ecosystem of a business school is involved in societal impact (co)creation.

It might seem that following an ecosystem approach to identifying the sources of societal impact would lead to unnecessary complexity. We argue, however, that a “simple” siloed approach that allocates responsibility for societal impact to one stakeholder group within a business school—researchers, teaching staff, or professional service units—has serious drawbacks. Claiming that societal impact should primarily be a by-product of research creates strong tensions between conducting more fundamental types of research (the building blocks of science) and the need to justify a societal value for each individual research output (Nicolai & Seidl, 2010). In contrast, if teaching is considered the only source of societal impact, it is unclear what level of resources society should allocate to research activities in business schools if they do not even try to use these activities to deliver applied value. This question becomes particularly contentious when society is facing multiple crises (Laasch, Ryazanova & Wright, 2022) that undermine its ability to fund discovery-driven research. Finally, if it is service units that are exclusively tasked with generating legitimacy for an institution by demonstrating societal impact, the internal allocation of resources toward those units can result in internal decoupling, because both researchers and educators would see societal impact as being unrelated to a business school’s other core activities. An ecosystem approach helps to avoid these drawbacks and creates the potential for realizing synergies between different impact-generating activities to amplify societal impact.

Depth versus breadth of impact, and control over impact emergence. Notwithstanding the need for a holistic approach to identifying the sources of societal impact, knowledge is one of a business school’s core “products.” The substantial part of societal impact generation is about making knowledge created in an academic institution available and useful for the broad range of external stakeholders through research, teaching, and other activities. Therefore, research on societal impact has applied some concepts from the knowledge management literature (e.g., Hannon, Dewaele, De Smet & Buysse, 2019; Hughes, Bence, Grisoni, O’Regan & Wornham, 2011) to explain how societal impact emerges. We go further in leveraging this literature to articulate the theoretical mechanisms underlying societal impact creation.

The knowledge management literature uses various terms to label knowledge flows within and between organizations: knowledge sharing (Foss,

Husted & Michailova, 2010), knowledge transfer (Argote & Ingram, 2000), knowledge application (Alavi & Tiwana, 2002), and knowledge reuse (Watson & Hewett, 2006). *Knowledge sharing* usually refers to the sender’s act of making knowledge available (Ipe, 2003) without specifying whether the recipient received, understood, or applied it. *Knowledge transfer* is defined as the process through which various actors are influenced by other parties’ experience and knowledge (Argote & Ingram, 2000; Van Wijk, Jansen & Lyles, 2008). This definition explicitly recognizes that the shared knowledge has some impact on the recipient. This nuance makes a material difference for faculty when their engagement with these processes is evaluated, because knowledge sharing is within a researcher’s direct control, whereas knowledge transfer is much less so, as it also depends on the recipient’s willingness and readiness to engage in the process.

Knowledge application and *knowledge (re)use* are typically used in the literature as synonyms for the process through which existing knowledge is used to solve the problem at hand (Alavi & Tiwana, 2002; Watson & Hewett, 2006). However, from the perspective of managing impact, it is important to identify who applies the knowledge in question—the person who generated the knowledge (in our case, the faculty member) or any other external actor—because faculty’s control over the process differs in those two cases. To highlight this difference between two processes of knowledge use, we use the term *knowledge application* in this study to denote the situation in which knowledge is used by the faculty member who generated it. We use *knowledge reuse* to describe a process whereby an external actor, seeking to be more effective and productive in their work, uses knowledge generated and shared by a faculty member (Alavi & Leidner, 1999; Watson & Hewett, 2006). When defined in that way, knowledge reuse cannot happen without knowledge transfer between the actors, whereas knowledge application does not require knowledge transfer.

While the four terms above describe closely related processes and are sometimes even used interchangeably, there are important differences between them (Andreeva, 2009). Those differences include two aspects that are particularly relevant to the governance of societal impact in academia. First, as we highlighted above, those four knowledge processes differ in the level of control an individual faculty member has over them. Knowledge sharing and knowledge application are within a faculty member’s control, whereas knowledge transfer and

knowledge reuse can be influenced mainly indirectly through active knowledge sharing.

Second, these processes differ in the level of impact that the knowledge generated by faculty may have on practice. That impact increases when we know that practitioners have taken on board the knowledge produced in academia. The public availability of knowledge does not lead to societal impact by default if the public is not paying attention to this knowledge. That is why knowledge sharing by itself has very limited impact. Paying attention to knowledge can potentially have some influence on practice, but we cannot be sure that high influence has been achieved until we see practitioners applying that knowledge. For that reason, knowledge transfer has limited influence and knowledge reuse has high influence on practice. Knowledge application implies knowledge use and therefore always has some impact on practice. However, the scope of this impact—both in its depth and its breadth—may vary

depending on the type of application and the specific situation.

Figure 2 shows the differences between the four knowledge processes.

Figure 2’s upper quadrants, where influence on practice is higher, are clearly more desirable if we want to maximize societal impact, but there are only two ways to get there. First, since knowledge reuse cannot be influenced directly, a researcher might put a lot of effort into sharing research knowledge in a way that is more conducive to knowledge transfer. This means, for example, communicating in a clear and structured way, being attuned to topics of importance for practice, and creating opportunities for sharing research in forums where practitioners are more likely to listen. Second, a researcher might decide to become involved in practice; thus, they move into the knowledge application quadrant of Figure 2. However, trade-offs exist within this quadrant. To have an impact on a higher number of

FIGURE 2
Knowledge Processes-Based Framework for Societal Impact of Research

Influence on practice	High	Public ^a using research in action without researcher’s involvement (Knowledge reuse)	Researcher participating in practice activity (Knowledge application) <i>Lower control over decision-making and outcome (how knowledge is applied)</i>
	Medium	Public ^a paying attention to research (Knowledge transfer)	<i>Higher control over decision-making and outcome (how knowledge is applied)</i>
	Limited	N/A	One-way researcher communication with public ^a (Knowledge sharing)
		Low	High
Extent of researcher control over activity			

^aPublic here includes all nonacademic stakeholders.

stakeholders, a researcher must sacrifice control over decision-making and outcome (i.e., the way research knowledge is applied). Researchers for whom quality control in applying knowledge is of the utmost importance are likely to have a narrower impact. The knowledge creator's quality control activity becomes a bottleneck resource that limits the number of potential productive uses of the research knowledge. For business school deans, it is useful to keep this trade-off in mind and consider both the breadth and depth of impact when making impact governance decisions. To connect this conceptual framework to the examples of specific metrics, we mapped societal impact-generating activities in Table 1 against their underlying knowledge processes.

Using Procedural Legitimacy to Negotiate an Appropriate Set of Societal Impact Metrics

Tension 2 (How do we measure societal impact?). Decision-makers in business schools experience conflicting pressures from different hierarchical levels within and outside the organization, as different stakeholders put forward alternative legitimate approaches to the evaluation and governance of societal impact.

In trying to put together a legitimate process for societal impact governance, business school decision-makers face a range of pressures from both inside and outside the institution. We broadly follow institutional theory tradition in classifying those pressures as coercive, mimetic, and normative (DiMaggio & Powell, 1983). Coercive pressures are those coming from powerful external sources that control vital organizational resources. Mimetic pressures come from competitive dynamics within industry, where actors seek to emulate successful practices of their rivals. Normative pressures result from collective expectations of actors and are rooted in their established professional mental models. The stakeholders exercising those pressures are situated at different levels of organizational hierarchy (see central box in Figure 1). Societal stakeholders (e.g., local community) might also have an opinion on societal impact production by a business school; however, they normally do not have direct power to influence organizational decision-makers. Consequently, they have to exercise pressure indirectly, through policymakers or employees, who ordinarily have more power (Mitchell, Agle & Wood, 1997).

Policymakers exercise coercive pressures through legislation and by controlling the funding sources (Godonoga et al., 2023). For example, in the United

Kingdom, the Research Excellence Framework (REF) and the Knowledge Exchange Framework (KEF) dominate the conversation about societal impact metrics. However, this does not mean that once the external policy guidance has been put in place this resolves all disagreements based on moral grounds. There is still space for internal dissent (Power, 2021), which can lead to internal decoupling, with the extent of genuine adoption of the metrics imposed by the policy varying between stakeholders (de Jong & Balaban, 2022). The mimetic pressures from policymakers come from their desire to benchmark societal impact at the international level. This leads to a preference for metrics that contribute to the country's standing in global rankings. For example, metrics linked to the UN Sustainable Development Goals have been widely adopted due to their presence in global rankings such as the *Times Higher Education* Impact Ranking. Policymakers' normative pressures are a result of politicians' need for metrics that can be understood by a broad range of voters, who ultimately decide whether a particular policy has been successful.

At the level of business school management, coercive pressures come from the need to comply with an institution's resource-allocation model, statutes, internal policies, and accreditation requirements. We place accreditation requirements at the management level rather than at the policymaker level because, for most business schools, accreditation is a strategic choice (driven by the management team) rather than a prerequisite for their existence. Mimetic pressures at the managerial level come from the desire to have metrics and processes comparable with those of competitors so that business schools can position themselves relative to their rivals. Normative pressures for a specific type of evaluation and governance depend on the professional background and functional experience of the dean and other members of the decision-making team, the members of which might lean toward organizing principles and methodologies that they have stronger expertise in.

At the level of individual employees, coercive pressures can come from trade unions or collective political action if the introduction of a specific type of societal impact governance is considered to influence the working conditions or deeply held beliefs of employees. Mimetic pressures come from employees arguing for the implementation of governance practices that they experienced in other institutions or that they know well through their professional networks. Finally, normative pressures for a specific

measurement approach result from employees' professional socialization, which starts at the time of their education. For academic employees, the perception of legitimacy of measurement choices is linked to the concept of scientific validity, as applied by academic researchers to measurement instruments in their scientific work. Thus, academic leaders face the need to prove sufficient validity of metrics for the societal impact governance to have legitimacy in the eyes of academic employees.

How can academic leaders navigate their way through these competing demands to put in place a legitimate approach to societal impact evaluation and governance? The stakeholders' perception of whether a certain activity is "the right thing to do" is at the core of moral legitimacy attached to that activity (Suchman, 1995: 579). Moral legitimacy can play a stronger or weaker role in building overall legitimacy depending on the extent to which stakeholders care about an activity. The defining feature of societal impact as a performance dimension is that legitimacy evaluations about it are based on stakeholders' strong moral judgments. These moral judgments are often central to these stakeholders' identities, both professional and personal. Consequently, these stakeholders have limited latitude of acceptance when judging the legitimacy of options that differ from their own definition of societal impact (Suddaby et al., 2017). This makes it almost impossible to reconcile competing legitimacy claims based on their alignment with a grand idea of benefit for society. The challenge is that benefit for society can be achieved in multiple, often incommensurate, ways. This means that, out of the four subtypes—consequential, procedural, structural, and personal—of moral legitimacy described by Suchman (1995), the most relevant for the case of societal impact governance legitimation is procedural legitimacy. In a situation where it is not possible to reconcile competing claims on purely moral grounds—that is, by appealing to consequential legitimacy—the literature suggests that building procedural legitimacy is the way forward. Procedural legitimacy is established when stakeholders perceive that "sound practices" have been used in the decision-making process. This type of legitimacy focuses on the decision-making process rather than the outcome, and hence is particularly suitable for situations where outcomes are difficult to measure (Scott, 1992, quoted in Suchman, 1995). Procedural legitimacy requires decision-making to have a clear and consistent logic, which reflects an honest effort to achieve a good outcome, despite the inevitable

limitations to rationality that make it impossible to reach a perfect solution.¹ This subtype is most appropriate in situations where legitimated structures are yet to emerge, and where an organization is too large and complex for its actions to be judged solely on the basis of an academic leader's personal charisma.

It is recommended that, in defining KPIs, academic leaders consider sectoral norms, seek stakeholder feedback, and benchmark against peers (McCaffery, 2018). This practice advice is broadly aligned with the procedural justice literature (e.g., O'Connell, O'Siochri & Rao, 2021), which describes a procedurally just process as one that stakeholders perceive to "capture principles of impartiality, representativeness, consistency, accuracy, and correctability" (Hegtvædt, Johnson, Gibson, Hawks & Hayward, 2022: 178). Transparency of the process is a prerequisite for the stakeholders' ability to make such judgments. A structured approach, which includes consultation with relevant stakeholders and clearly outlines the logic of chosen options, is likely to result in higher procedural legitimacy of societal impact governance. Although some stakeholders might exercise more coercive power (such as those in control of core resources), these stakeholders' decisions, which are seen as arbitrary, will not have legitimacy in the long run (Martin & Waldman, 2022). The need for the decision-making to have a correctability aspect—that is, stakeholders' ability to make changes to the process if it delivers unsatisfactory outcomes—means that societal impact governance cannot be set in stone once the consultation has been completed. A mechanism is required through which regular revision of metrics and impact governance principles can address stakeholders' emerging concerns.

Guidance on how to build structures for a consultative process is widely available in the literature (e.g., McCaffery, 2018), so we do not aim to repeat it here. To assist decision-makers in increasing procedural legitimacy through those structures, we developed two templates or rubrics (as presented in Tables 2 and 3) that could help in framing and guiding a conversation with stakeholders about different approaches to societal impact evaluation in a consistent, representative, and transparent way. Table 2

¹ Bounded rationality and satisficing are core constructs of the behavioral theory of the firm (Argote & Greve, 2007), but the theory focuses on what firms do and why they do it rather than on legitimization of the firm's actions for internal and external stakeholders.

TABLE 2
Template for Guiding a Conversation on the Measurement of Societal Impact-Generating Activities

Suggested Metric	Alignment with Policy Guidance	Alignment with Competitors' Practices	Alignment with the Principles of Scientific Validity as Perceived by Academic Stakeholders
	<p>Low—metric is not included in existing policy guidance</p> <p>Medium—metric is mentioned by some policy guidance documents, but not all of them</p> <p>High—metric is included in all relevant policy guidance</p>	<p>Low—metric is unique to the institution</p> <p>Medium—metric is used by a subset of comparable institutions</p> <p>High—metric is widely adopted in the sector</p>	See separate validity rubric in Table 3 below

provides a general framing template for conversations about measurement options. It focuses specifically on existing policy guidance and sector-wide practices in measuring societal impact to address potential sources of coercive and mimetic pressures. Collecting the data necessary for its application promotes engagement with academic and professional service staff who might have different pieces of the puzzle to contribute. The rubric in Table 3 zooms in on normative pressures from academic stakeholders, who represent a large proportion of business schools' societal impact producers, and focuses on the methodological validity of metrics—namely, the ability of each metric to represent the underlying construct of societal impact. This rubric, developed on the basis of the general approach to measurement instrument validity described in Blumberg, Cooper and Schindler (2008), looks at content validity, criterion validity, and construct validity of a metric. It is important to note that the validity criteria in Table 3 can be applied to any metrics of societal impact, not just the metrics of societal impact of research.

We appreciate that the Table 3 rubric involves scoring potential metrics across multiple criteria. To facilitate decision-making based on these scores, we suggest the following heuristic. First, filter out any metrics that have low scores on the *relevance* criterion and *discriminant validity* criterion. These metrics do not allow us to distinguish between societal impact and other phenomena. Second, for the remaining metrics, calculate the mode of scores (the most frequently occurring score) for each of the *freedom from bias*, *reliability*, and *convergent validity* criteria (coding low as 1, medium as 2, and high as 3) across all metrics. Filter out the metrics that have scores below the mode for any of those criteria—for example, if they score low on *reliability* while most

of the options have medium *reliability*. These metrics have some substantial methodological deficiency relative to other considered options. The remaining metrics can be further refined by looking at their content validity and availability, but these issues can be resolved by using bundles of metrics for better coverage of the impact-generating activities.

Building Pragmatic Legitimacy for Societal Impact Governance: From Appropriate to Implementable

Tension 3 (How much should we spend on demonstrating societal impact?). Decision-makers in business schools have to balance the legitimacy of societal impact metrics with the need to implement societal impact evaluation and governance within an available resource envelope.

To reduce the threat of internal decoupling, academic leaders should actively manage the pragmatic aspect of societal impact governance. This means that not all metrics and approaches that have cognitive and procedural legitimacy can survive the test of pragmatic legitimacy. We interpret pragmatic legitimacy in the simplest way suggested by Suchman (1995: 578), as a perception of appropriateness that is rooted in “expected value [of actions] to a particular set of constituents.” The issue of pragmatic legitimacy gets to the heart of resource allocation within an organization and the impact that the implementation of a specific approach to governance (negotiated at the previous stage of the legitimation process) will have on the resources available to each set of stakeholders. Prior research has shown that successful legitimation narratives often include arguments that “appeal to [the] self-interest” of stakeholders (Suddaby et al., 2017: 460).

TABLE 3
Rubric for Evaluating Scientific Validity of Metrics (Response to Normative Pressures from Faculty)

	Definition	Low	Medium	High
Content validity (third filter—optional)	The extent to which the instrument provides adequate coverage of the phenomenon (activities targeted at impact and outcomes)	Metric captures only one specific activity or one specific outcome	Metric captures some of the various activities or some of the outcomes	Metric captures a broad range of activities or a broad range of outcomes
Criterion validity: relevance (first filter)	Logical match between a metric and a phenomenon (activities targeted at impact and outcomes)	Metric reflects activities or outcomes that are not directly related to societal impact	Metric reflects several activities or outcomes, some of which are likely to result in societal impact	All activities or outcomes reflected in the metric are likely to result in societal impact
Criterion validity: freedom from bias (second filter)	The metric is not confounded by other factors	Metric is easy to manipulate, or known systematic biases exist	Metric can be subject to some systematic biases, but these are reasonably easy to control for. Manipulation of the metric is possible but difficult.	There are structures in place designed to keep the metric free of systematic bias and manipulation
Criterion validity: reliability (second filter)	Stability or reproducibility of the metric	Metric fluctuates widely due to factors beyond an impact producer's control, or access to this dimension of performance is beyond their control	Scores are unstable over time, or access to measurement can be interrupted	Access to creating impact along this dimension of performance is relatively stable and data are available for repeated collection
Criterion validity: availability (second filter—optional)	Ease of access to the necessary information	Information is not publicly available to external parties	Information is partially available, or has to be collected from multiple distinct sources	Information is available from a centralized source of data
Construct validity: discriminant (first filter)	Metric enables the phenomenon to be differentiated from related phenomena	Metric is likely to measure a phenomenon other than societal impact	Metric focuses on phenomena that are close to societal impact but are one step removed	Metric focuses on societal impact
Construct validity: convergent (second filter)	Metric has high correlation with other validated metric(s) used for this phenomenon	Many activities with high societal impact might have low scores on this metric	Some activities with high societal impact might have low scores on this metric	It is likely that, in general, activities with high societal impact would have high scores on this metric

The literature on accountability and decoupling in organizations highlights the challenge of redirecting resources from core activities to externally mandated activities which serve as a source of organizational legitimacy (Bromley & Powell, 2012). The question of whether demonstrating societal impact is a core activity for a business school has been debated in the academic community. For example, many lament the self-serving nature of producing research for its own sake and argue that, as most of this research is not even cited by other academics, it

seems to contribute neither to scholarship nor to practice (e.g., Alvesson & Gabriel, 2013; Tourish, 2020). Others argue that, in teaching students and producing interesting discovery-driven scholarship, business schools already fulfill their purpose of contributing to their country's human and intellectual capital (e.g., Kieser & Leiner, 2012; Rasche & Behnam, 2009).

From the strategic perspective, the activities that generate demonstrable societal impact make a substantial contribution to the school's core resources if

TABLE 4
Example of Assessing the Cost of Demonstrating Societal Impact through Specific Metrics

Metric	Costs of Accessing the Data	Costs of Measurement	Can this Metric be used for the Following Application Context?		
			Internal Assessment	External Hiring	Benchmarking
Teaching awards	Disclosure of these data is not required by legislation, and there are no reliable open sources where these data are made available. Individual faculty are motivated to disclose these data as they show them in a positive light. Within an institution, these data can be verified.	Internally—low to moderate, depending on the internal data-management systems (e.g., whether the data on all teaching awards are available centrally). Externally—high to not possible: high for validation of external faculty claims about teaching awards; not possible for systematic benchmarking against other institutions.	Yes	With caution	No
Number of practitioner-oriented publications	Disclosure of these data is not required by legislation. Some of the practitioner-oriented publications are available in reliable open data sources, but not all. Individual faculty are motivated to disclose these data as they show them in a positive light. In most cases data can be externally verified.	Internally—low to moderate, depending on the internal data-management systems (e.g., whether the data on practitioner-oriented publications is collected centrally). Externally—moderate to high, since for publications not available in databases manual search would be required.	yes	yes	with caution
Consulting	Disclosure of these data is not required by legislation. Individual faculty in some institutional contexts might be motivated to not disclose these data. In most cases data cannot be verified.	Internally—moderate to high, as traditional data-management systems do not cover this aspect. Externally—high to not possible, as, irrespective of context, data cannot be verified.	with caution	no	no

the legitimacy that results from demonstrating this impact cannot be gained through other activities. In other words, if demonstrating societal impact unlocks access to new resources for the organization by making it more legitimate in the eyes of resource providers, it probably should be considered a core activity, or at least an activity linked to organizational effectiveness. The potential to generate gains from legitimating societal impact activities is usually higher for

business schools that are part of public universities or substantially funded by public money, because they are expected to use public money with the highest value for society, and complying with this expectation generates legitimacy. Nonetheless, private business schools also experience pressures from the market to demonstrate relevance to the business community to attract students (in particular, at the MBA and executive levels) and corporate funding.

Demonstrating societal impact performance, however, only makes sense if the benefit of the legitimacy it generates for the organization exceeds the cost of running this activity. The more resource intensive the process of societal impact governance, the more likely it is to be seen as a distraction from the real value creation within a business school. This would, at best, result in symbolic implementation of societal impact as a performance dimension, with the practices related to societal impact governance not being integrated into the core activities (Bromley & Powell, 2012).

In answering the question of *how much should be spent on the measurement* of societal impact, pragmatic legitimacy comes to the fore, as academic leaders seek to bridge the gap between available resources and procedural justice. Academic leaders compare the benefit of implementing the legitimated approach to societal impact evaluation (the outcome of stage 2 in the process) with the cost of implementing this legitimized approach. Given the complexity of the societal impact construct, it is highly likely that the outcome of stage 2 will be a bundle of metrics rather than a single indicator. Some of the metrics in this bundle may be part of compulsory reporting within an existing local quality assurance system. For instance, the number of graduated students and their employment outcomes might be one such metric that an institution has to report anyway. It would therefore be easy to integrate this metric into the societal impact narrative at no extra cost. Thus, it is important to distinguish between metrics that have been used before (albeit for another purpose) and metrics that are completely new to an organization. For new metrics, several key aspects influence the underlying cost of implementation.

First, for different metrics, the impact producers may have different incentives for disclosing the information necessary for measurement. For example, being on a board of directors of a publicly traded company is a highly regulated activity, information about which is disclosed as part of the general compliance processes. In contrast, providing consulting services to industry clients is not regulated and not always encouraged by academic employers; thus, faculty might be reluctant to disclose information about those activities. Hence, the cost of accessing the data about those two impact-generating activities would be different, and the attempt to capture the extent of employees' involvement in some activities might result in fragmented data. Second, the nature of data collection and analysis processes associated with each metric can range from a relatively simple bibliometric analysis to complicated in-depth

interviews with elite respondents, which would influence the cost of measurement. Based on those two aspects, judgments can be made about the resources required for societal impact assessment using a particular metric.

Third, the evaluator's ability to access the data necessary for societal impact evaluation may differ depending on the evaluation context. While most of this paper discusses the context of cross-institutional benchmarking, embedding societal impact governance in a business school in a genuine manner means that it also has to become part of employee hiring and promotion (or other internal assessment) processes. These three contexts—benchmarking, external hiring, and internal assessment—differ in the availability of information that can be used to evaluate societal impact. In the case of societal impact benchmarking across different institutions globally, a manager has to rely on information available from open sources. This severely restricts the number of metrics that can be used in a practical way, and introduces variance into how information from different national contexts can be interpreted. An academic leader has the easiest access to data in the case of internal assessment, where employees can be required to submit their CVs, the data from which can be cross-validated and complemented through an institutional data collection exercise. For external hiring, a decision-maker (e.g., a member of a hiring panel) has more restricted access to data: while CVs and cover letters are still available from all candidates, the ability to conduct a deeper investigation into the societal impact is very limited. Table 4 provides some examples of how the cost of demonstrating societal impact through specific metrics can be assessed, depending on the factors discussed above.

Given these differences, one way to reconcile the tension between the metrics that have cognitive and procedural legitimacy and metrics that can be implemented within the available resource envelope is to take a sophisticated approach, in which slightly different sets of metrics are used for different purposes. While it would not be possible to implement some of the metrics put forward by stakeholders in the context of institutional benchmarking, these metrics can be taken into account for employee promotions, as long as there is proven connectivity between these metrics and the metrics used for benchmarking. For example, if it can be shown that faculty's engagement with policymakers (measured by service on advisory boards for regulatory bodies) eventually converts into research-informed policies (as measured by research citations in policy documents), service on advisory boards can become a societal

impact metric for promotions, even though the high cost of collecting such data from open sources makes it unlikely to be a suitable metric for institutional benchmarking.

SHAPING ACADEMIC GOVERNANCE TO ADDRESS SOCIETAL IMPACT

The literature has interpreted the boundaries between governance, management, and leadership in academia in various ways (e.g., Blaschke, Frost & Hattke, 2014; Bradshaw & Fredette, 2009). Academic governance is often interpreted as a synonym of participative self-governance and presented as a counterbalancing mechanism to academic management, which is perceived to be top-down and authoritarian (or mechanistically bureaucratic). An alternative perspective is a more function-driven view of academic governance that defines it as a set of activities involving strategizing in an organization's best interests, including in terms of resource allocation and conflict resolution (Bradshaw & Fredette, 2009). In our interpretation of academic governance, the participative and functional (managerialist) forms of governance are not opposites; they are forms of decision-making that are fit for different purposes.

We see participative academic governance as being crucial for making business schools responsive to changes in the environment by generating and testing new ideas. We also view functional governance as being necessary for scaling up the implementation of ideas in an efficient and reliable way. In other words, participative governance enables exploration and functional governance enables exploitation, both of which are needed to make business schools truly ambidextrous organizations (Raisch & Birkinshaw, 2008). In the absence of participative governance, functional governance gradually reduces the amount of slack in the system in its drive for higher efficiency. This makes organizations vulnerable to external shocks, as seen during the COVID-19 pandemic, when the highly managerialist educational systems in Australia and the United Kingdom creaked under the financial strain caused by the loss of international students (e.g., Ross, 2021). In the absence of functional governance, innovation processes within the self-governance approach generate numerous ideas, but the challenge is to select the most viable and scale them up with consistently repeatable outcomes.

Our approach to societal impact governance reflects this need for ambidexterity. In the process

presented in Figure 1, the first two stages of building cognitive and procedural legitimacy are best implemented with the participative governance approach (albeit with a structured and time-constrained framing) so that multiple stakeholders have a chance to express their view of societal impact and a reasonable number of options for capturing societal impact is considered. The third stage of building pragmatic legitimacy calls for further transition to functional governance with a view to achieving scaled societal impact outcomes. However, this does not mean that there is no return to the exploration stage once functional academic governance has taken over. As we noted earlier, procedural justice principles call for mechanisms that enable correctability of decisions through regular revision of processes. A change of leadership can also be a trigger for revising the organization's strategy across all performance dimensions, including societal impact (e.g., Barron, Chulkov & Waddell, 2011). Alternatively, a culture of innovation can be fostered across all functions within a business school, with regular reviews of ideas that are generated by self-governed teams championed by an academic leader. We illustrate this coexistence of participative and functional governance with two triangles at the bottom of Figure 1.

It is important to note that governance as a system of activities is not a linear, sequential process. In making most decisions, academic leaders iterate between governance activities. In the specific case of societal impact governance, this means that while designing a legitimate evaluation system is a prerequisite for having a strategy for scaled societal impact production at the organizational level, strategizing, resource-allocation, and conflict-resolution activities are not delayed until after the evaluation system has been put in place.

During the first stage of building cognitive legitimacy, deans are involved in strategizing by sense-making and sensegiving around various impact-generating activities, managing potential conflicts between stakeholders arising from idiosyncratic definitions of societal impact, and defining the level of resources allocated for this stage. During the second stage of building procedural legitimacy, where multiple institutional pressures need to be negotiated, deans consider the implications for competitive positioning and the availability of the internal resource pool for each suggested measurement approach, manage potential conflicts between stakeholders, and estimate the resource risks of selecting a specific measurement approach. Since policy decisions sometimes have unintended consequences,

deans also reflect on potential feedback loops from implementing metrics and the consequences those might have on other activities within a business school. During the third stage of building pragmatic legitimacy, deans start formulating specific target levels of selected KPIs, estimate the resource envelope required for the implementation of a suggested set of metrics, and anticipate the internal political consequences of resource allocation for the selected evaluation approach. The latter is important because some internal stakeholders (those who have been well-served by the existing system of resource allocation) may feel threatened by a reallocation of resources toward societal impact governance if they assume that resources will remain constant. By the time the process depicted in Figure 1 has been completed, the bones of the societal impact strategy will already be in place and some thought will have been given to its implementation.

DISCUSSION

The model we developed offers several conceptual insights to the literatures on legitimacy and internal decoupling, and to a more phenomenon-oriented literature on societal impact measurement in academia. Firstly, we suggest that the process of legitimation for new and hard-to-measure performance dimensions involves building multiple types of legitimacy and also requires the specific sequencing of these legitimacy types, such that skipping legitimation stages is unhelpful. We agree with the literature that “there is no single best way to achieve legitimacy” (Suddaby et al., 2017: 462). However, we argue that, for hard-to-measure performance dimensions that are linked to stakeholders’ deeply held moral beliefs, the multitude of specific legitimation activities (which can vary across cases) would have a stronger effect if enacted within a specific sequential logic which addresses cognition, agency, and contingency as core mechanisms behind legitimacy.

Of the three legitimacy types (cognitive, procedural, and pragmatic) it is more effective for decision-makers to start by building cognitive legitimacy, as this helps stakeholders to understand what is being measured and governed. Starting with procedural legitimacy without building cognitive legitimacy first often means spending too much time in the process arguing about divergent views on evaluation, because the shared understanding of the subject of evaluation is missing. Starting the legitimation process with pragmatic legitimacy might create a feeling of *post hoc* justification of choices made

purely based on resource availability. This does not align well with some stakeholders’ strong moral views in relation to societal impact (or any other similar phenomenon), and it can lead to substantial internal decoupling.

After some foundation of cognitive legitimacy has been established, it is beneficial to build procedural legitimacy before moving on to pragmatic legitimacy. It might seem like a waste of time if some of the options that receive procedural legitimacy are not implementable due to the lack of resources, but there are several reasons for this not being the case. Firstly, in the presence of incommensurate legitimacy claims at the individual level, skipping the stage of building procedural legitimacy means that the final set of options will not be accepted by a significant number of the internal stakeholders. Core to the perception of procedural justice is an actor’s belief that their voice has been heard and respected (O’Connell et al., 2021). In the absence of this, internal decoupling is highly likely, even if the cost of communicating societal impact is reasonable. Secondly, until decision-makers hear the voices of all stakeholders involved, they do not have an appreciation of all the available options and the strength of reasoning supporting each. Thirdly, stakeholders with strong coercive claims (e.g., government agencies) might not assign legitimacy to any choice made primarily on pragmatic grounds.

This conceptual insight is applicable beyond the context of societal impact governance in academia. Many organizations are moving toward including alignment with organizational purpose as an important strategic KPI. This is particularly true for hybrid organizations, which pursue both economic and societal goals (Battilana & Lee, 2014). However, even traditional for-profit organizations are now increasingly assessed on their ESG impact, with some discussion taking place around the most appropriate ways to measure ESG performance (e.g., Christensen, Serafeim & Sikochi, 2022). These organizations are also likely to struggle with establishing legitimacy for metrics of such societal goals, and appropriate sequencing of actions aimed at developing different aspects of legitimacy could also help them.

Secondly, we add nuance to the internal decoupling literature, which suggests that trying to implement hard-to-measure performance dimensions leads to internal decoupling (Bromley & Powell, 2012). The core assumption of this literature is that the stakeholders within organizations struggle to find specific meaning in “obscure goals” and to

connect them to organizational effectiveness, thus inevitably leading to internal disengagement. Our model suggests that, despite the significant complexity, it is possible to increase the comprehensibility of an “obscure” goal by applying structured frameworks to understand the phenomenon. In our case, some of those frameworks were informed by research on knowledge processes, but other theoretical perspectives could be helpful in the case of other hard-to-measure goals. In the spirit of the literature on satisficing (e.g., Schwarz, Christensen & Zhu, 2022), we argue that it is not necessary to have a perfect understanding of a phenomenon to build cognitive legitimacy for it. What is important is that all stakeholders are aware of the “model” (reasonable approximation) of the phenomenon that the organization is using and that they consider the process by which this model was selected to be procedurally legitimate. The latter part of this is particularly important. While a number of frameworks for structuring an understanding of societal impact (e.g., the UN Sustainable Development Goals or impact cases in the UK REF) already exist, the process by which business schools introduce them does always meet the criteria of having both external and internal legitimacy. Where processes are introduced in a coercive, top-down manner, this leads to internal decoupling or, at least, substantial pockets of resistance within an organization (e.g., Boussebaa & Brown, 2017; Power, 2021).

We further argue that building cognitive, procedural, and pragmatic legitimacy with internal stakeholders helps to reduce the extent of both symbolic adoption and symbolic implementation (Bromley & Powell, 2012). Symbolic adoption (failure to implement societal impact governance at a meaningful level) is largely a result of a failure to deal with Tension 1 and Tension 2 highlighted in our process model (Figure 1). Those tensions relate to the construct’s complexity and to disagreements around measurement approaches. Addressing those tensions helps to make adoption more genuine. Symbolic implementation (failure to link societal impact governance to the outcomes of a business school’s core activities) is a result of employees’ perception that demonstrating societal impact has limited value for the organization beyond pure compliance with external pressures. Increasing cognitive legitimacy and pragmatic legitimacy helps internal stakeholders to recognize connections between practices and outcomes, as they start to appreciate how specific impact-generating activities allow their organization to create and capture value.

IMPLICATIONS FOR PRACTICE

For the deans and other academic leaders of business schools, sensemaking and sensegiving around the societal impact of business schools’ activities is challenging. Historically, the interpretation of academic freedom has perhaps led academic leaders to devolve responsibility for deciding what is impactful to individual employees. This worked well in a climate where creating societal impact was merely a positive side effect of an organization’s main activities that helped employees to see their work as more meaningful, thus increasing their motivation and productivity (e.g., Bailey & Madden, 2017). Now, however, societal impact is becoming a core focus of organizational activities, rather than a side effect thereof.

Many business schools now face a changed environment where societal impact has become an expected performative dimension at the organizational level and has to be coherently demonstrated to external stakeholders. In trying to adapt to this change, academic leaders have faced what we call a *legitimacy trap*—a situation where multiple individual perceptions of legitimacy do not converge at the organizational level. This forces an organization to resort to showcasing individual instances of societal impact creation as representative of the kind of impactful work the organization is doing. This means that an individual impact producer can become a “poster person” for societal impact, while other potential impact producers might feel overlooked or even consider societal impact to be a specialized activity required from only a small subset of employees (de Jong & Balaban, 2022). The absence of a legitimized process for selecting “model projects” can also leave academic leaders open to accusations that selection is driven by an arbitrary (and potentially biased) logic. Once again, the solution driven primarily by pragmatic reasons delivers desirable outcomes in the short term but undermines process legitimacy in the long term.

In the spirit of this traditional microlevel focus on societal impact creation, most current approaches to measuring societal impact in academia were designed for evaluating that of a specific research project (Pedersen, Grønvad & Hvidtfeldt, 2020; Reed et al., 2021). Such evaluation exercises are best suited for: (a) reporting the outcomes of funded projects to external funders and (b) showcasing departmental or institutional impact to a broad public by means of a few project-based vignettes. Recent reviews by Pedersen et al. (2020) and Reed et al.

(2021) are good sources of available metrics that can be used when research project is the unit of analysis. Choosing a research project (or teaching project, or any other distinct project within a business school) as the unit of analysis places the responsibility for societal impact governance and legitimation on project leaders. This project-level approach to measurement often has a short-term horizon and discrete focus on a specific set of interventions, because external research funders (both public and private) have a relatively short-term transactional relationship with researchers that ceases once the research project has been completed. For example, the average duration of a research project funded by the EU 7th Framework Program was 1.5 years (Kosztyán, Katona, Kuppens, Kisgyörgy-Pál, Nachbagauer & Csizmadia, 2022).

Business school deans make decisions with significantly longer-term implications. For them, the fundamental unit of governance is faculty and professional service staff, whose careers, once they are hired, might span decades. In contexts where tenure and other types of permanent contracts exist, employee-related decisions, such as hiring and promotion, are particularly consequential, because they represent a long-term commitment for an institution. Consequently, it is more difficult for the deans to secure resources for a long-term appointment, and the cost of appointing the wrong person is very high (Youn & Price, 2009). With these risks in mind, academic leaders in business schools face the task of selecting and managing individual employees for long-term, consistent societal impact creation throughout the duration of their careers in the organization. The metrics needed to support them in this task are different from those used to show the short-term impact of a single project. For example, sitting on boards of directors or on government panels (Carton & Ungureanu, 2018, Finch et al., 2017, Perkmann et al., 2021) might not deliver short-term societal impact, but it can lay a foundation for a strong impact over the longer term.

Moving up from the project level, implementing societal impact governance at the business school level means that academic leaders could use a portfolio approach to manage collectives of individuals. This could allow them to sense transformational moments throughout faculty career life cycles and support the types of impact best suited to each faculty member's specific circumstances. It could also facilitate more sustainable societal impact governance where faculty members are not required to

“have it all” at any given time. The institution could achieve high performance by counterbalancing lower individual performance in one impact dimension (e.g., scholarly impact) with higher performance in another dimension (e.g., societal impact) to arrive at an aggregated high level of performance across multiple dimensions within its mission. Measurement of societal impact at the organizational level is used, for example, in the *Times Higher Education* Impact Rankings, which consider how an institution's research, teaching, and organizational practices contribute to the achievement of sustainable development goals. Overall, however, we still lack systematic approaches to managing a portfolio of impact-generating activities at the business school level. Ideally, having metrics at the individual, project, and organizational levels of analysis would help us to address different time frames and build different narratives for communication with various stakeholders.

Our purpose in this paper was to help business school deans to put in place a process that can aggregate societal impact performance at the organizational level in a legitimate way. To answer the question of *what* societal impact is for their business schools, we suggest they start by identifying all the relevant sources of societal impact within an institution. They should adopt a holistic approach that captures both the activities led by academic staff and those led by professional service staff, and that includes a business school's societal impact as both an employer and an industry actor. The metrics in Table 1 can be a starting point for reflection on how to measure societal impact from different sources. Specifically, for the societal impact of research activities, the types created can be mapped according to the strength of impact using the framework presented in Figure 2. This will help in the identification of places where it would be easier for an organization to move the dial on impact, and it will also give an idea of the possible metrics for capturing different strengths and scopes of societal impact.

To answer the question of *how* to measure societal impact, we provide structured rubrics to guide conversations with multiple stakeholder groups about various approaches to evaluating societal impact (Tables 2 and 3). These rubrics, which are applicable to all types of societal impact-generating activities, should prove useful for academic leaders in two main ways. Firstly, they can help to set the boundaries of managerial discretion in the choice of metrics by identifying existing regulatory

frameworks with which the business school has to comply. Secondly, they can help in the exploration of the potential trade-off between the use of metrics that can allow comparison across multiple institutions and the metrics that, according to stakeholders, are better at capturing the essence of the societal impact created.

Finally, to answer the question of *how much* should be spent on societal impact measurement, we focus on the practicalities of societal impact governance and provide insights into factors that influence the level of resources necessary for putting a specific evaluation and governance approach in place while taking into account the different contexts (hiring, promotion, and benchmarking) where societal impact might need to be managed. Given the likelihood that it would be the members of professional service staff who would implement any chosen approach to societal impact evaluation, it is very important to include them in conversations throughout the entire process. They can also provide valuable expert advice in relation to the estimated cost and viability of collecting certain types of data for societal impact evaluation.

CONCLUSION

Management education is a large and diverse sector of the global economy (Ryazanova, McNamara & Aguinis, 2017). Business school deans start their journey toward societal impact governance from different starting points. For business schools that have historically had a strong orientation toward practice impact, the implementation of such governance would be perceived as an incremental change aimed at better communicating what is already considered central to the school's mission. For other business schools, such as those primarily oriented toward research, the move toward societal impact might feel like a radical change in terms of the culture and of influencing powerful internal stakeholders. Similarly, for business schools with well-developed governance processes, such as those accredited by the AACSB, extending their governance to include societal impact can feel like an incremental change, whereas this might be seen as a fundamental change in governance culture and practices for small, individual-oriented business schools. In this paper, we sought to provide an approach that would suit these diverse organizations and make them more aligned with the needs both of society and of their own employees who want to create societal value through their work.

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