

Managers' subtle resistance to neoliberal reforms through and by means of management accounting

Resistance to
neoliberal
reforms

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Elodie Allain

Department of Accounting, HEC Montréal, Montréal, Canada

Célia Lemaire

EM Strasbourg Business School, Université de Strasbourg, Strasbourg, France, and

Gulliver Lux

*ESG UQAM (School of Management), Department of Accounting,
Université du Québec à Montréal, Montréal, Canada*

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Abstract

Purpose – Within societies in the 21st century, individuals who are embedded in a controlled context that impedes their political actions deal with the tensions they are experiencing through attempts at resistance. Several studies that examine individual infrapolitics in organizations explain how the subtle mix of compliance and resistance are constructed at the level of individual identity in a complex mechanism that both questions the system and strengthens it. However, the interplay between managers' identities and management accounting tools in this process is a topic that deserves more investigation. The aim of this article is to understand how the subtle resistance of individuals constructs neoliberal reforms through management accounting (MA).

Design/methodology/approach – The authors conducted a case study on three health and social organizations two years after major reforms were implemented in the health and social services sector in Québec, a province of Canada. These reforms were part of a new public management dynamic and involved the implementation of accounting tools, here referred to as New Public Management Accounting (NPMA) tools.

Findings – The authors' findings show how managers participate in reforms, at the same time as attempt to stem the dehumanization they generate. Managers engage in subtly resisting, for themselves and for their field professional teams, the dehumanization and identity destruction that arises from the reforms. NPMA tools are central to this process, since managers question the reforms through NPMA tools and use them to resist creatively. However, their subtle resistance can lead to the strengthening of the neoliberal dynamic of the reform.

Originality/value – The authors contribute to both the literature of infrapolitics and MA by showing the role of NPMA tools in the construction of subtle resistance. Their article enriches the MA literature by characterizing the subtle forms of resistance and showing how managers engage in creative resistance by using the managerial potential flexibility of NPMA tools. The article also outlines how NPMA tools play a role in the dialectic process of resistance, since they aid managers in resisting reform-induced dehumanization but also support managers in reinventing and reinforcing what they are trying to fight. The authors' study also

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illustrates the dialectic dynamic of resistance through NPMA in all its dimensions: discursive, material and symbolic. Finally, the authors contribute to management accounting literature by showing that NPMA tools are not only the objects of neoliberalization but also the support of backstage resistance to neoliberalization.

Keywords Management accounting, NPMA tools, Infrapolitics, Hidden transcripts, Subtle resistance, Dehumanization

Paper type Research paper

I'll tell you that although the culture of performance is more and more present in the field, the context makes us less and less efficient. So, it's like . . . I'll say it's kind of paradoxical. So, I'll give an example. I'm glad to know that it's done anonymously. On the one hand, we are asked to see more and more patients, but on the other hand, the instructions that come from above, with the 'from above' I'm going to include up to the ministry, make it less and less possible to see patients. (I13)

1. Introduction

In the neoliberal context, expressed everywhere nowadays (Cooper *et al.*, 2016), the State is a market-centric governance apparatus that supports competitive mechanisms, while at the same time implements powerful control mechanisms over individuals (Alawattage and Wickramasinghe, 2018; Audier, 2012; Rose and Miller, 1992). In this context, accounting can "help operationalize neoliberal concepts such as competitiveness, markets, efficiency and entrepreneurship" (Raffnsøe *et al.*, 2019). New Public Management (NPM) that diffuses management accounting tools to the public sector (Hood, 1991, 1995), therefore, contributes to its neoliberalization (Chiapello, 2017; Jube and Funnell, 2015), which is central to many societies.

NPM, which is characterized by the implementation of management accounting (MA), once designated under the acronym NPMA (Alawattage and Wickramasinghe, 2018), has transformed work in the public sector. Through the measures they implement, NPMA tools transform autonomy into decision making (Edwards *et al.*, 1999), incite competition between individuals (Boyce, 2008) and do not allow organizations to be questioned, particularly in terms of the human and ethical aspects of work (Rose and Miller, 1992). An economic logic has replaced social logic (Ejiogu *et al.*, 2018) and can cause suffering (Chiapello and Gilbert, 2019) and alienation (Gilbert, 2012). Under NPMA tools, individuals are controlled through their own freedom (Johansen, 2008). The tools support individuals taking responsibility for themselves "in order to be governed based on [their] interests" (Chiapello, 2017, p. 53) and to be "free" to make their own choices (Raffnsøe *et al.*, 2019).

However, even under the influence of NPMA tools, individuals in a neoliberal context are far from being passive figures; they are active agents of their own government (Dambrin and Lambert, 2017). They can, among other things, resist, to a certain extent, governance practices (McKinlay and Pezet, 2010). Yet, despite the central role of the "free" individual in the process of neoliberalization in a world that is profoundly changed, management accounting literature shows little concern about the possible resistance of these individuals (McKinlay and Pezet, 2010). When studies analyze both the role of MA and actors, it is often when actors have embraced neoliberalism (Amslem and Gendron, 2018; Kurunmäki, 2004) or openly resist it by leaving an organization (Currie *et al.*, 2015). Individual resistance has not received much attention.

Therefore, there is a need to investigate the interplays between MA and individual resistance in the process of neoliberalization. Based on James C. Scott's framework of resistance, several studies have addressed subtle resistance, called infrapolitics, in response to neoliberal discourse. Subtle resistance often stems from identities challenged by the ambiguities and tensions that arise from the incoherence of NPM (Thomas and Davies, 2005). Resistance is complex, contradictory and impure (Thomas and Davies, 2005; Carroll and

Nicholson, 2014). It can be “creative” and does not fit into an oppositional posture, but rather into a facilitative posture (Courpasson *et al.*, 2012; Brown and Coupland, 2005). If literature in Scott’s workstream relies on the micro level of neoliberalism to explain resistance as a dialectic process that challenges the system while creating the conditions for its reproduction (Bristow *et al.*, 2017), it does not integrate the central role of NPMA in neoliberalization (Alawattage and Wickramasinghe, 2018).

Therefore, the aim of the article is to understand how individuals’ subtle resistance contributes to constructing neoliberal reforms in the public sector through MA. To answer this research question, we analyzed major reforms implemented in 2015 in the health and social services sector in Québec, a province of Canada. Such reforms included Lean [1] mergers of 182 healthcare facilities into 34, drastic cost-cutting and implementation of Lean [1] management on all levels. The research employed a case study method in three health services organizations. The data was composed of multiple sources, including 22 semi-structured interviews, internal documents, public reports on healthcare services performance, ministry directives and newspaper articles.

Our study extends both the literature on MA and infrapolitics. First, this work proposes an exploration of the origins of resistance through NPMA tools. The infrapolitics (Scott, 1990) of managers is generated as a reaction to the dehumanization [2] they are experiencing during the reforms. We show that managers engage in subtle resistance not only to protect themselves (Harding *et al.*, 2017; Scott, 1990), but also in order to protect others, i.e. their professional teams. Second, we also contribute by showing that individuals resist neoliberal discourses not only in an explicit and visible manner (frontstage resistance) (Currie *et al.*, 2015; Alawattage and Wickramasinghe, 2018), but also subtly through NPMA tools. While our study highlights that the subtle forms of resistance occur backstage (Ybema and Horvers, 2017), our results also show that NPMA tools allow managers to not register an oppositional posture but rather a facilitative posture, expressing consequently, a creative resistance (Brown and Coupland, 2005; Courpasson *et al.*, 2012). The article also outlines how NPMA tools play a role in the dialectic process of resistance. Acting in very diversified ways to try to resist, the managers reinvent and reinforce what they are trying to fight (Bristow *et al.*, 2017) through discursive, material and symbolic dimensions. Finally, NPMA tools work as both the object of neoliberalization and the support of backstage resistance to neoliberalization.

The paper is organized as follows. Sections 2 reviews the literature around the role of the individual and MA in a neoliberal context. Section 3 introduce Scott’s theoretical framework and associated literature concerning subtle resistance to neoliberalism. Section 4 describes the case study and Section 5 presents the results. The results are discussed in Section 6. We conclude in Section 7.

2. The individual and NPMA in the age of neoliberalism

Drawing on the literature in accounting and organization studies, this section shows that NPMA is included and participates in the process of neoliberalization, that the associated tools contribute to standardize and constrain individuals in their work and that in this context, illusory free individuals have a limited but real capacity to cope, especially by resisting.

2.1 NPMA and neoliberalism

NPM, which supports neoliberalization of the public sector (Chiapello, 2017; Jupe and Funnell, 2015; Morales *et al.*, 2014), has been characterized by the implementation of management accounting (MA), once designated under the acronym NPMA (Alawattage and Wickramasinghe, 2018). These are tools, such as benchmarking, individual performance

measures and cost calculation practices. Their deployment has been progressive; their use evolved in the 1970s with a greater focus on continuous improvement (e.g. Lean management) and Balance ScoreCard (Alawattage and Wickramasinghe, 2018).

These tools have since become central to the implementation of public service reforms, especially since they allow for the change of organizational control (Humphrey *et al.*, 1993) and the transfer of private practices to the public sector (Jupe and Funnell, 2015).

The spread of NPMA tools in the public sector has helped generate the idea that public service is inefficient (Alawattage and Wickramasinghe, 2018). It supports the rationalization of expenses (Maltby, 2014), makes the reforms accountable (Humphrey *et al.*, 1993) and constitutes itself the justification for better management (Edwards *et al.*, 1999).

NPMA helps to operationalize neoliberal concepts (Raffnsøe *et al.*, 2019) by translating financialization requirements (Beverungen *et al.*, 2014) and providing the tools and vocabulary of performance to neoliberal discourses (Edwards *et al.*, 1999). NPMA methods resort to rhetoric, but also to more subtle visual manifestations (Duval *et al.*, 2015). Thus, NPMA tools drive a particular vision of performance (Alawattage and Wickramasinghe, 2018) and are the vector of a new neoliberal culture of performance (Ejiogu *et al.*, 2018).

By colonizing public services using neoliberal rationality (Cooper *et al.*, 2016), NPMA can propagate neoliberal ideas, participate in the development of neoliberalism and even become one of the main characteristics of neoliberalism (Cooper *et al.*, 2016; Alawattage and Wickramasinghe, 2018).

2.2 NPMA tools standardize and constrain individuals and their work

NPMA supports the construction of a worldview through quantification and evaluation. With the predominance of financial imperatives (Alawattage and Wickramasinghe, 2018), the elements of qualitative evaluation are replaced by numbers and quantification (Cooper *et al.*, 2016; Andrew, 2007). Under the influence of NPMA, therefore, the public sector is gradually changing (Ellwood and Newberry, 2007). An economic logic is replacing social logic (Ejiogu *et al.*, 2018).

NPMA tools are transforming the heart of the work (Alawattage and Wickramasinghe, 2018). From this perspective, Amslem and Gendron (2018) show how quantification through dashboards has been accepted by social workers and modifies the nature of their expertise. More globally, cost calculation tools can also become “a mediating instrument that transform [s] the nature of both the work and underlying attitudes to it” (Alawattage and Wickramasinghe, 2018, p. 202).

NPMA tools rely on competition mechanisms (Boyce, 2008; Jayasinghe and Wickramasinghe, 2011), not only at the market level but also at the individual level (Ellwood and Newberry, 2007). Competition between individuals (Boyce, 2008) promotes mutual control and thus reinforces the neoliberal dynamic. For example, Kurunmäki (2004) shows how, in the health sector, the introduction of NPMA spurred competition between care professionals and managers. This competition has led to a hybridization of the profession of care professionals. For instance, by accepting responsibility for budgets and cost calculations, doctors have incorporated management practices.

Ethical, moral and the humanity aspects of work are set aside (Rose and Miller, 1992; Andrew, 2007), as those elements cannot be measured by conventional systems: “Business systems remain largely blind to the social and environmental costs of corporate activity as these ethical spill-overs are ignored and masked by conventional accounting systems and their representations” (Boyce, 2008, p. 258). NPMA tools can put pressure on people (Alawattage and Wickramasinghe, 2018) and even cause suffering (Chiapello and Gilbert, 2019). Under these conditions, we see work overload pathologies, such as burnout (Dejours, 2006). The tools become a “vector of dehumanization of work and alienation” (Gilbert, 2012, p. 4)

and an instrumentation of “social training” (Brunel, 2004; cited by Chiapello and Gilbert, 2019, p. 92).

If NPMA tools constrain individuals and their work, the idea of neoliberalism is also to ensure that individuals feel as “free” as possible.

2.3 “Free” individuals and neoliberalism

In a neoliberal context, a human being becomes a responsible entrepreneur for himself, “in order to be governed based on his interests” (Chiapello, 2017, p. 53). The entrepreneur of the self is a central figure of neoliberalism that relies on the idea that only by maximizing the freedom of this fictitious but extremely powerful figure in all areas can the individual and social well-being at work be maximized (McKinlay and Pezet, 2010). This freedom can result in the empowerment of the actors (Ejogu *et al.*, 2018), the development of individual responsibility (Wacquant, 2010) and self-control and autonomy (Alawattage and Wickramasinghe, 2018). Relying on the mechanisms of the entrepreneur of the self, the state is relieved of its responsibilities. It shifts the charge of responsibility (Bourdieu, 1998) and risk (Cooper *et al.*, 2016) to the individuals. Individuals are free to make their own decisions and accept the consequences of their poor decisions (Raffnsøe *et al.*, 2019, McKinlay and Pezet, 2017).

The State governs “free” individuals by giving them the illusion of autonomy and freedom (Raffnsøe *et al.*, 2019; Rose and Miller, 1992). Contrary to appearances, these individuals are controlled through their own freedom: “One of the merits of governmentality studies is that they illuminate the disciplinary aspects of autonomy, freedom and self-management in the analysis of how government “at a distance” is made possible by relying on the self-managing capacities of individuals” (Johansen, 2008, p. 546). This form of self-control, included in the entrepreneurship of the self, promotes self-management, a powerful form of control (Johansen, 2008). The neoliberal context thus subjects individuals to a control that is all the more constraining in that it is no longer external to them; they endorse it for themselves in the name of their own freedom.

Those “free” individuals cannot be considered to be passive figures of their situations; they are active agents of their own government (Dambrin and Lambert, 2017, O’malley *et al.*, 1997). There is a diversity of responses at the individual level that also contribute to the ongoing work of elaborating and negotiating political rationalities (O’malley *et al.*, 1997). Individuals can adapt, but they can also resist, reverse or ridicule, to a certain extent, governance practices (McKinlay and Pezet, 2010). Individuals are embedded in a controlling context that impedes their political actions, but at the same time they deal with the tensions they are experiencing by resistance attempts to neoliberalism.

While MA cannot exist without actors, the management accounting literature shows little concern about the possible resistance of these individuals (McKinlay and Pezet, 2010). Only a few studies deal with the role of individuals in the process of neoliberalization and show that organizational participants in public services exert some resistance to neoliberal discourse (Alawattage and Wickramasinghe, 2018). For example, Currie *et al.* (2015) studied the link between managers’ responses to NPM reforms and the diffusion of these reforms in a tax agency. They showed that it was not the managers who resisted internally, but the ones who left the national tax agency who played an active role in the changes. Rather than contest or consent to changes in their expertise, tax inspectors crossed the line between regulator and regulatee. In doing so, they were ideally placed to exploit NPM reforms and accelerate the process of neoliberalization in the tax agencies.

Considering the importance of both the individual and MA in a governable world (Chiapello, 2017), there is a need to investigate the interplays between MA and individual resistance in the process of neoliberalization. To better understand this phenomenon, at the micro level of neoliberalism, we can rely on James C. Scott’s framework of resistance.

3. Understanding subtle resistance through Scottian insight

Using Scott's infrapolitics framework, this section defines daily individual resistance, outlines that resistance at the level of an individual's identity is not pure and highlights the potentially creative and by nature reproductive process of individual resistance.

3.1 Infrapolitics as daily individual resistance

Scott (1990) suggests the development of a concept that he considers as central to informing political action at the individual level: infrapolitics. Scott (1990) defines infrapolitics as "a wide variety of low-profile forms of resistance that dare not speak in their own name" (p. 19). Scott (1990) refers here to the domain of "an unobtrusive realm of political struggle," (p. 183) which complements the domain of public resistance. These two forms of resistance are not to be contrasted, but rather to be understood as "twin sisters" (p. 184). They have the same strategic objectives, notably transforming the structure of the relationships established between the strong and the weak.

Infrapolitics is characterized by discourses and actions called Hidden Transcripts (Scott, 1990) or Weapons of the Weak (Scott, 1985). The Hidden Transcript are discourses, gestures and practices "that take[] place 'offstage' beyond direct observation by powerholders" (Scott, 1990, p. 4). It is the fact that they are developed within a restricted audience that gives them their hidden character, but also the fact that the target of the speech or action is uninformed. Scott (1990), relying on his observations in the context of class struggle in the daily lives of Malay peasants, shows that (poor) peasants resist the rich through pilfering, sabotage, poaching, tax evasion and verbal challenges. In more recent literature, other weapons of the weak used in response to managerialism are identified, such as, for example, not following new phone instructions, explaining absences with made-up excuses and feigned ignorance (Ybema and Horvers, 2017; Anderson, 2008). Other weapons of the weak include procrastination or withdrawal (Harding *et al.*, 2017). More broadly, empirical research on resistance, which is part of Scott's stream, confirms and extends the role of infrapolitics as permanent and daily individual resistance that avoids any declaration of its intention to the dominant individual or group of individuals (Scott, 1985).

These forms of resistances at the individual level are complex mechanisms (Thomas and Davies, 2005), contradictory and impure (Carroll and Nicholson, 2014), but also multiple and ambiguous (Collinson, 2005, p. 1427). Scott (1990) outlines that resistance is closely linked to compliance. We can, therefore, speak of subtle resistance as, "an ambiguous mixture of resistance and compliance" and consider resistance and compliance as "dynamic phenomena that unfold through individual performance in day-to-day practices" (Ybema and Horvers, 2017, p. 1237).

3.2 Impure resistance at the level of individual identity

It is no longer necessary to ask whether resistances are pure, but rather to see them as the result of a mixture of resistance and compliance that are constructed at the level of the individual's identity.

In situ, subtle resistance is, therefore, performed in two ways, depending on the individual. The resistance can be frontstage and compliance backstage and vice versa (Ybema and Horvers, 2017). For example, an employee can arrive halfway through the presentation of a new organizational change program, Lean management (frontstage resistance), but still conform to the resulting increased workload (backstage compliance). At the opposite end, one employee may not register required data or may giggle behind the back of the trainer of the Lean management presentation (backstage resistance), what Scott (1990) calls Hidden Transcript, but not voice resistance (frontstage compliance). These two forms of resistance (frontstage and backstage) hamper the change process by delaying and destabilizing it and

backstage resistance allow employees to maintain a sense of autonomy and identity (Ybema and Horvers, 2017).

Anderson (2008), relying on Scott's work, also explored how academics resist managerialism in business schools through their description, evaluation and refutation of managerial discourse ranging from frontstage to backstage resistance. Such resistance is constructed on their value, culture and self-identity. Academics sometimes employ explicit forms of refusal, such as "say no" to elements of managerialism they think inappropriate. However, in everyday practice, they often avoid managerial requirements, such as student evaluations, by feigned ignorance supported by the absent-minded professor image. When avoidance is not possible, qualified compliance is used, such as fulfilling the minimum requirements to standardize unit outlines or detailing figures about student enrolments that lead to producing inaccurate data. Such kinds of resistance are built on academic identities, such as professional standards, judgments, traditional academic culture, but also on their need to comply for personal interest, such as promotion. Similarly, in a case study in the UK National Health Service (NHS) deploying a talent management strategy, Harding *et al.* (2017) showed that managers become resilient when their identity is challenged or their inner self is affected or endangered. This resistant identity is constructed in a performative way by the accumulation of acts of resistance even though these individuals, due to their hierarchical position (top management), are not used to taking the slightest resistant stance. In the case presented by Harding *et al.* (2017), although the resistance of managers initially came from a different view of the talent management strategy, the individual's resistant identity was also developed for himself, as he was questioned, and this affected his inner self. So, while managers say they were working to stop the worst excesses of the NHS, it appears that they were not fighting exclusively for the individuals affected by the talent management strategies. The resistance is not pure and appears to be contaminated by the individual's own will to dominate (Fleming, 2007). The results of the study by Harding *et al.* (2017) thus seem to confirm the comments of Scott (1990, p. 200) for whom "virtually no one acts in his own name for avowed purposes, for that would be self-defeating."

3.3 The process of individual resistance, potentially creative and by nature reproductive

The resistant behavior of individuals is not always characterized by a negative disruptive resistance. Indeed, resistance can be creative (Scott, 1990, p. 133) and productive (Courpasson *et al.*, 2012; Brown and Coupland, 2005). It is not part of an oppositional posture, but rather a facilitating, "non-disruptive" posture (Brown and Coupland, 2005, p. 1062) that allows for co-production of the future (Courpasson *et al.*, 2012). Brown and Coupland (2005) illustrate this situation through the behavior of trainees during training sessions to select and train future managers in a large service company. The authors show that the latter are strongly encouraged to remain silent if they do not want to take the risk of being evaluated negatively during training. In this situation, the creative resistance of some trainees is characterized by non-oppositional or risk-averse speaking out. Thus, rather than saying that he or she does not know how to do something, the trainee is led to say, "I have ideas, can you help me realize them," which seems more acceptable (Brown and Coupland, 2005, p. 1055).

Resistance is "a constant process of adaptation, subversion and re-inscription of dominant discourse" by individuals (Thomas and Davies, 2005, p. 687). Resistance thus leads to the questioning of the existing system, while at the same time creates the conditions for its reproduction (Mumby *et al.*, 2017; Bristow *et al.*, 2017). Thomas and Davies (2005) showed how managers resist and comply with the neoliberal discourses they are part of according to their identity and subjectivity. The managers studied took different subject positions (managerial subjectivity, competitive-masculine subjectivity, disempowered and unquestioning subjectivity and feminized management subjectivity) in order to position

themselves in the managerial discourse. As such, they finally reproduced what they initially resisted.

Taking into account the reproductive effects of the system that actors are trying to combat is part of a dialectical perspective between dimensions of power and resistance (Mumby *et al.*, 2017). The dialectic aims to go beyond approaches in which resistance and power are disjointed phenomena (Carroll and Nicholson, 2014) by showing that they co-construct (Mumby *et al.*, 2017) according to dynamic interactional tensions (Collinson, 2005). This makes it possible to consider resistance “as a set of situated discursive and nondiscursive practices that are simultaneously enabling and constraining, coherent and contradictory, complex and simple, efficacious and ineffectual. In this context, social actors are neither romanticized nor viewed as unwitting dupes but rather are seen as engaging in a locally produced, discursive process of self-formation that is always ongoing, always tension filled” (Mumby, 2005, p. 38). Bristow *et al.* (2017) investigated, for example, how critical academics deal with the neoliberal ethos of the business schools in which they operate. The authors showed that these resistants are subject to tensions that they try to manage either through resistance or compliance, but above all that they contribute through their actions of resistance to the (re)-invention of these tensions. When academics behave “diplomatically,” for example, they reinforce the existing publication system by having journals that propose critical approaches integrated into the existing classification systems, sometimes playing the naive to promote this type of approach. At the same time, they may carry out silent resistance actions (not immediately visible to their institution), Hidden transcripts, by signing petitions or by participating in collectives opposed to the existing publishing system. In doing so, they carry out actions resistant to the ethos of business schools, but also transform this ethos, changing it and ultimately strengthening it in its own characteristics. In this way, “whichever narrative they have, whichever path they take, each step they make constitutes an act of both resistance and compliance in relation to particular vectors in the conflicted tangle of forces that impact upon them. They can avoid neither resistance nor compliance as part of their CMS identity” (Bristow *et al.*, 2017, p. 1,201).

Studies following Scottian insight help to understand how managers construct discursively neoliberalism through subtle resistance arising from their own identities. In line with this literature, we propose to include the role of NPMA by understanding how individuals’ subtle resistance contributes to constructing neoliberal reforms in the health and social care sector through MA.

4. Methodology

4.1 Context

Our empirical study was conducted in the Canadian health and social care sector. More particularly, in programs for people with disabilities in the Integrated Health and Social Services Centers of Quebec (IHSSCs) [3]. The IHSSCs are health service institutions that include hospitals, long-term care centers, child and youth protection centers and rehabilitation centers. Their mission is to welcome anyone with health problems, psychosocial problems or disabilities.

The IHSSCs are the result of a major reform of the health and social care sector conducted in Quebec in 2015. These reforms followed the election of the Quebec Liberal Party (QLP) in April 2014. During the 2014 election campaign, the QLP promised a reduction in health spending of C\$220 million (Benoit, 2015) and an improvement in the problems identified by the Office of the Commissioner for Health and Welfare (CSBE, 2016). Among these problems, the following elements were highlighted: the need to reduce waiting times, the need for better fluidity in the system and the wish to improve access to healthcare and social services. These reforms found their legitimacy with the general public through the Ministry’s identification of

a kind of “crisis” that included both a problem of accessibility to care and a trend towards increased spending in the social and healthcare sectors. Thus, from February 2015, a number of laws were adopted (Law 10 modifying the organization and governance of the health network; Law 20 promoting access to family medicine and specialized medicine services; Law 28 on balanced budgets). When we refer to “reforms” in this article, we are referring to all three dimensions.

The reforms presented some neoliberal characteristics. First, the reforms included a merger of institutions. This consisted of the merger of 182 facilities into 34 (13 Integrated Health and Social Services Centres (IHSSC), 9 Integrated University Health and Social Services Centres (IUHSSC) and 12 independent facilities). With the new centers created by the reforms, employees can now reach up to 15,000 individuals. These mergers have a neoliberal character since they come with a centralization of decisions (Morales *et al.*, 2014). Secondly, the reforms included drastic financial cuts in budgets, which can be seen as the State’s disinvestment in health. Another consequence of the merger was the abolition of 1,300 top and middle management positions (Naisby, 2016); instead, fewer positions were created in the IUHSSC. Such a transformation led to a decrease in expenses. Thirdly, the merger was concomitant with the implementation of MA, mainly Lean management and KPIs. Indeed, the Ministry imposed Lean management on each IUHSSC with the obligation to define the organization’s vision into objectives called True North. These reforms have led to a change in governance and in the relationship between health facilities and the Ministry. The regional health agencies, whose mission was to bring services closer to the population and facilitate the flow of people through the health network, were abolished by Law 10. An outcome of removing the hierarchical level between the Ministry and health facilities is that the boards of IUHSSC now report directly to the Health and Social Service Ministry. The Minister nominates the board and the chief executive officer of the IUHSSC. Thus, with the merger, the Ministry now has direct influence over the directors of the IUHSSC. As a result, Lean management associated with the fact that the Ministry decides the priorities, indicators and targets, lead managers to do a lot of reporting (e.g., management and accountability agreements) and decrease their autonomy [4]. Overall, the reforms come with an increase in State intervention, which is characteristic of neoliberalism in practice (Foucault, 2008; Annisette and Trivedi, 2013).

The Ministry also planned to move to activity-based funding. A pilot project was implemented in 2016 to compare the costs of day surgery between public health facilities and private clinics with a view to implementing a new funding model. The Minister clarified that the aim was not to move towards privatization, but to seek as much clinical and financial information as possible to enable a better base for comparison through public networks (press releases, Ministry website). Even if privatization was not the final goal, this pilot project aimed to put healthcare facilities in competition with each other on the basis of “best comparative basis.” Ultimately, under the impetus of reforms, neoliberalism was being spread.

4.2 Data collection

Initially, the intention of this research project was to examine the deployment of performance measurement tools in Integrated Health and Social Services Centres (IHSSCs) in Quebec, following major reforms initiated by the Minister of Health and Social Services in 2015. More specifically, we aimed to understand what the new performance measurement tools resulting from these reforms were, their appropriation by the actors and the impact on performance, the organization and the actors. Interviews started with contextual information about the interviewees (function, seniority in the organization, career). This was followed by questions that addressed the definition of performance, performance measures and performance

culture. Then, questions focused more specifically on the new performance monitoring and control tools deployed as part of the reform. We discussed the use of performance management models, the evolution of these tools and the people's view of the use of these tools. The consequences of the new tools on the actors (employees) were also discussed. Final questions addressed aspects of the reforms that surprised managers and generated frustration.

The question of resistance appeared after the beginning of the analysis. During the interviews, managers quickly placed the tools in the more general context of neoliberal reforms. A specific topic emerged from our data: the dehumanization of work following the introduction of MA. It also appeared that managers resist this dehumanization using MA. This led us to change our research focus. Indeed, these observations led us to focus our research on how individual infrapolitics construct neoliberal reforms in the health and social care sector through MA. By not directly questioning resistance, but rather the daily practices, we were able to address the infrapolitics implemented by the managers. Indeed, as underlined by Mumby *et al.* (2017, p. 1175), "Exploring the day-to-day experiences of oppositional practices avoids the trap of imposing pre-constructed checklists in determining whether or not a practice is worthy of the name of resistance."

The analyzed data for this article was collected in 2017 within three IUHSSCs in the province of Quebec. Data was composed of interviews completed by internal and external documents, such as performance tools, public reports on healthcare services performance, ministry directives and newspaper articles.

We conducted 22 semi-structured interviews with managers at different hierarchical levels (see Appendix 1). In each IUHSSC, the directors in charge of finance and performance, as well as the directors of the DI-TSA-DP (intellectual disability, autism spectrum disorder and physical disability) programs, were met with. Interviews were then conducted at different hierarchical levels in the direction of DI-TSA DP programs. The middle managers interviewed were mainly "department heads." We also interviewed several "coordinators" (coordinators supervise several heads of department) and assistant directors (assistant directors supervise several coordinators). Finally, we interviewed a project manager responsible for the visual boards (Lean was deployed at all hierarchical levels of the organization) in order to better understand Lean and the tools associated with it and to learn more about the new process of Lean management implementation. Interviews were sometimes done by a researcher, sometimes in pairs, face to face or by phone. Interviews lasted between 21 min and 2 h and 45 min and were recorded with the consent of the participants.

All interviewees were selected because of their functions, but also because of their close connection with the reform and with the MA tools. We met the top managers (finance and performance departments) who were at the heart of the reform and directly concerned with the diffusion of NPMA. We also met with managers at different levels within the DI-TSA DP program management who were actively involved in the reform and deployment of the tools. It is interesting to note that they were all former health or social care professionals (psychologists, social workers, speech therapists, etc.). They, therefore, had professional backgrounds that generated an appreciation and particular responses to the NPM discourse (Thomas and Davies, 2005). Questioning these individuals allowed us to understand both how they positioned themselves in relation to the reforms and their various levels of appreciation of the reforms.

4.3 Data analysis

The data analysis was conducted by the three authors. We first split up the interviews, with each researcher being allocated several interviews. Each of the researchers coded parts of the

narratives using emerging codes and tried to group the codes first by theme. This allowed us to identify main themes in the data, such as control tools, reform and relationships between individuals. For example, the following verbatim referring to the performance indicator “number of visits by a professional” was first categorized in the MA tools section: “And as a result, what I feel, it is as if there is a lot of pressure to achieve the results, whereas in the figures, sometimes clinically, there are good reasons why there are not the figures. We may even be less efficient in terms of quantity, but not in terms of quality [. . .] it is as if there is a lot of pressure to reach the results that appear, whereas in the figures, clinically sometimes, there are good reasons for not having the numbers. We may be even less efficient, but not on quality and that’s what will dismantle the figures that are very much related to accessibility [. . .] Because the quality is sometimes much more difficult to measure and still in terms of satisfaction” (I20). Then a meeting took place to compare the codes. This first coding was carried out in the summer and spring of 2018.

After the evolution of the research question, the previously developed codes were used to carry out a second coding from an analytical perspective around resistance during the winter of 2020. For this, we chose the theoretical framework developed by Scott. We further studied the relevant management science literature and identified the gaps in the literature; the role of NPMA in infrapolitics. This required us to identify in our first-level codes discourses or practices of subtle resistance. Finally, the definition of these codes and the links with the literature around these themes allowed us to conceptualize a more elaborate analysis: (1) resistance to the destruction of identity that results, in particular, from dehumanization at the professional level caused by the reforms, (2) the little room to express resistance, which underlines the ambivalent responses of managers to dehumanization, (3) hidden transcripts through NPMA tool and (4) hidden transcripts by means of NPMA tools.

5. Results

The reforms conducted to a movement of resistance that grew out of opposition to the dehumanization, which was in opposition to the values of managers in the health and social care sector. Whereas the initial context of the reforms was favorable for compliance, the identities of the social managers gradually led them to infrapolitics (6.1). Managers mobilized hidden transcripts intertwined through discourses and uses of NPMA tools to perform resistance *in situ* (6.2).

5.1 *The origin of infrapolitics: resistance awakens*

5.1.1 *Dehumanization at managerial and professional levels: resistance to identity destruction.*

At the managerial level, job restructuring leaves managers with a feeling that they are not recognized on a human level for the work they do: “I know there are executives who are on health insurance [i.e. they are on sick leave] because. . . for all kinds of reasons. Among other things, it can be the impacts of saying I do not feel recognized, I work hard, but my salary goes down” (I6).

This is amplified by the fact that the government always asks them for more without giving them the means. The head of a department explains: “It had been a few years since we’ve heard ‘do more with less’, but I think we are at the maximum to do more with less. It is Law 10 that brings that [. . .] in terms of reduction and optimization and requests, orders we have are enormous compared to . . . the resources we have” (I21).

Managers comply with the reforms that lead to a lot of pressure. Managing change takes time, but there is no time: “I completely agree with the transformation, it had to be done, there are a lot of advantages. [. . .] the pressure to do everything quickly, and it’s not so bad in the sense that if we give too much time, there would have been no changes because we are too

good in our old slippers. So, it had to force us to do it. [...] they have forced us to decrease, but it has the impact that the pressure is too strong" (I5).

The reforms also affect the scope of people's missions and challenge their responsibilities. It is "hard" work. As one director explains, "I can't tell you that everything is beautiful, everything is pink, everything is ... because there is still a lot of frustration. ... It makes it hard" (I6).

Regarding NPMA tools, they contribute to the deterioration of relations between managers. For example, one assistant director of budget and financial performance who is very committed to reform was aggressive in his approach: "They have no choice. I'm going to grab them. ... It's a report, oh no, no, no, because I'm waiting for them at the bend. ... but one day, not right now, but within a year. I will send them their report by email, and I will know it. I have a way to catch them. Before they didn't go to see their reports. Ah but now I'm able to, I have several ways to catch them. Right now, I can't hit them because in September they didn't even have access to it. They didn't even know where it [their report] was" (I1). In this situation, managers are confronted with "violence" from pro-reform colleagues facilitating the reform enactment.

At the staff level in the IUHSSC, the reforms affect the scope of people's missions, question their current skills, challenge their responsibilities and shift their landmarks. As a manager explains: "Even if we try to achieve an adequate quality of work life, they are no longer at the level of their professional aspirations" (I12).

There is no longer any time for humans. The realization of non-valued acts no longer has its place at work, even though the presence of professionals among users is considered very important for both parties. One assistant director of budget and financial performance explains: "I could tell you stories, I have met people who at some point, have a diary, because they go to see a person once a year, but they keep them in their diary, 'why do you go there, he doesn't need care?', 'no, it's because she's bored, she likes having me visit'. The intention is good, it's cute. But it is not that anymore today. We are too poor; we need to move on. ..." (I1).

One manager explains that the changes associated with the reforms do not take into account the specificities of social services, which are now drowned in clinical logic. All the changes affect the relationships between professionals and users. While the reforms are intended to result in better service to citizens, some managers mention that they have not yet seen improvement. There is no reduction in processing times, although the objective of accessibility is a priority for the reform. They also report particularly difficult situations for some users who are cut off from the relationships they built with the professionals. For example, children had to change social workers several times during the year of the reorganization, a situation that may have had negative consequences on the quality of support for children who need stability. Through their discourses, managers express how the reforms conflict with some of their values.

NPMA profoundly changes the nature of work. One of the main objectives of the reform is the improvement of access to healthcare and social services. Therefore, there is a need to increase the volume of services provided by each professional because of the decrease of budget. The indicators that are supposed to reflect the achievement of increasing the volume of services, such as the reduction of waiting lists and the number of patients visited each week, are scrupulously followed at all hierarchical levels. At the operational level, these indicators are monitored by the heads of departments who supervise teams of professionals. These professionals, who are mainly engaged in this sector by vocation, want to provide support to people in need and act with empathy and concern for others. The injunction of being accountable via NPMA tools stresses measurement and quantification that is far from the professionals' concern. As one manager explains: "There are good and bad sides [to the new approaches to performance]. Good sides in the sense that we are more concerned with measuring and watching what is the best possible experience to be sure to meet the needs of

the population, [. . .] And then, sometimes, at the same time, there is a little loss of meaning if you do not worry about why and how the service gives frames of reference. You become a little anemic and you become. . . it becomes a little automatic” (I19).

In many cases, accelerating the quantification of their actions can lead to feelings of loss of autonomy in the workplace, loss of meaning and increased pressure. Indeed, the measurement of the number of acts performed with a person does not prejudge the quality of the relationship. However, what motivates professionals often lies in the quality of their relationships with the people. The risk of losing this calls into question the meaning of their work. Moreover, the race to measure forces them to carry out precise and concise tasks in a given time, which impedes their freedom of action.

The reforms finally have an adverse effect on professionals. As a result, more and more people are on sick leave for various reasons, including burn-out, psychological distress, depression and musculoskeletal problems. This situation is reflected in wage-loss insurance, which increased 25% between 2015 and 2018 [5]. Many people mention that the danger of burnout is a major problem. However, the problem persists, as no manager has reported a decrease in wage-loss insurance in recent years.

All the modifications imposed on managers, the professional nature of the work and the uneasiness it generates in their teams gradually disrupts the identity of managers.

5.1.2 *Little room to express resistance: the remains of compliance.* Even if dehumanization challenges managers’ identities, managers remain ambivalent in their response. They are stuck in a context that initially induced them to comply with the reforms.

From the start of the implementation of the reforms, there have been many radical organizational changes. Such changes have put managers under pressure and have led them to question their place in the organization. Indeed, during the mergers, several positions were eliminated and not everybody found other jobs that fit their expectations; some of them found new jobs, found a new place of work or conducted working relationships remotely. As one manager explains, there was a lot of uncertainty: “In the restructuring, to be a little sluggish, to reapply for positions, not to know what we will have, while knowing very well that a number of positions will be cut, eliminated to reduce costs. It was difficult for managers” (I6). Another top manager explains: “We had no choice but to apply to the position of director of the entire program now” (I9).

In this context, the remaining managers are considered “winners” in the system. They managed to keep their jobs during this period of “survival”: “The first year, listen, when it was necessary to position oneself on our organization charts, it was really . . . do I have clear expectations? Forget it. I’m just trying to survive until the next day” (I9). Their “victory” induces compliance; it is difficult for managers to resist the system that allowed them their new position. Refusal and avoidance are not an option, only qualified compliance can emerge.

The difficulties with resistance also stem from a reluctance to be disloyal to the Ministry. Indeed, resistance is constrained by the duties of “loyalty” and “allegiance to the constituted authority” expressed in the declaration of values of the Quebec public administration [6]. These principles strongly constrain the expression of individuals who are obliged to defend the interests of their employer and thus defend the latter’s positions. These duties can also explain why one of the managers who strongly disagreed with the reform refused to be recorded and is going to leave.

The willingness to comply is also explained by fear of the future induced by future new NPMA practices. For example, managers explain to their teams that not keeping track of the number of visits is detrimental when activity-based funding is in place. Reporting, therefore, is made a positive practice in order to take full advantage of the system that accompanies activity-based funding but, at the same time, it reinforces the pressure to accept the changes in their day-to-day activities. Such kinds of compliance will allow them to remain among the “winners” in the future.

Changes create a sense of powerlessness in the face of a process that seems inevitable. Thus, the fact of “not having the choice” regularly comes up in the discourse of individuals when considering various aspects of the reforms: “We have to be efficient, but it has to appear, it has to be demonstrated and followed at all levels of the organization so it’s really a pressure we have on the ground, sometimes. I do not have the choice to go towards that” (I20).

Managers who are aware of the difficulties their teams are experiencing have great difficulty reporting them to their superiors. The performance evaluation criteria do not reflect the reality of the situation and do not include taking into account the complications that operational staff may face. As this head of a department points out: “There is, however, a part where there has always been a kind of judgment where there are certain figures that remain unexplainable by some clinical facts. There are clinical situations that can delay certain treatments, [. . .]. For example, I have an intervener who has taken care of a user who has had a car accident. She needs to know about the entire home adaptations. Of course, it can delay your own care because the work that needs to be done to do that, that service delivery, is going to be important. It will also require a lot of indirect hours, research, contact with collaborators. And these statistics, it is very difficult to explain to our management” (I18).

In this context, there is little room to express resistance. Even if NPMA has profoundly changed the nature of human relations between professionals and managers by encouraging individuals to adopt a quantitative approach to service delivery, managers still comply with the requirement. As a department head explains: “It applies to all the jobs of professionals who last year had more assessment, diagnosis, or clinical tasks, and who find themselves doing much more routine tasks, where they have much less access to the user, the human. . . We went through the case of a portion of my team, which used to work at the intellectual care rehabilitation center, which processed 400 requests per year, with an evaluation that went quite far in the various files. They will now make approximately 2,000 requests per year, for the same number of employees” (I12).

However, if it remains difficult for managers to openly resist, they will gradually, backstage, try to take action in the area of freedom they have in order to preserve their identities in the face of the dehumanization they observe. In this context, the tools that materialize neoliberalism, NPMA tools, can become weapons of resistance.

5.2 Hidden transcripts with NPMA tools

5.2.1 Hidden transcripts through questioning NPMA tools. 5.2.1.1 A complaint foreshadowing a giving up. One manager tried to voice his resistance by sending a strong message to an information vehicle (the researchers) that would eventually reach the public. He clearly displayed a profound disagreement with the reforms in private discourse. This manager explained that he was very concerned about the deteriorating work climate and employee loss of motivation. With regard to NPMA tools, he considered that there is too much emphasis on financial performance. To conclude, he mentioned that he does not have a positive vision of the future and that, even if he is still passionate about his job, he no longer wants to put his energies into working in it because he no longer believes in the ability of political leaders to create the right conditions to enable the health and social services sector to provide adequate services to citizens. As a result, his response is to wait and then leave the system, as he will retire in less than a year. His discourse about the reforms was the only angry one we heard during the interviews but, interestingly, this manager was also the only one who did not agree to be recorded.

This manager did not express his opinion in public but giving his point of view to the researcher in private discourse was his last low-profile form of resistance before giving up. It thus consists of a singular hidden transcript.

5.2.1.2 Subtly questioning the reforms through NPMA tools. Several managers subtly express, in private discourse, their mistrust with the tools by saying: “I agree with these tools, but . . .” which shows a certain concern about the pressure these tools generate. A department manager expresses his positioning between “hope” and “worry”: “‘Hope’ that we have nothing better than to highlight the performance and performance monitoring. ‘Worry’ in two aspects, so ‘worry’ that we are not able to do adequate follow-up, as I told you earlier, and ‘worry’ about the reporting, the pressures that could happen with the famous performance monitoring. So, I’m afraid of that at some point, [. . .] performance monitoring can come with the obligation of results” (I12).

Another department head lets us see through the recurrence of pressure and his confused speech, his disavowal, at least partially, of the tools. In his discourse, we perceive hidden transcripts, since it is difficult for him to criticize the performance indicators. He mentions several times during his interview that he is under pressure and concludes: “I would say to you that yes, I think it is relevant [performance indicators], we are still involved in a phase, we are working together, but yes, it is complicated. I think. . . how to say. . . it’s the way you do it that’s complicated. I don’t think we weren’t in performance before because we weren’t always seeing if we weren’t reaching the targets and. . . so it’s still complicated, but yes, it’s still relevant and then that’s it. . . I don’t know how else to express it to you. I hope that’s clear” (I20).

5.2.1.3 Openly questioning the reforms through NPMA tools. Several managers also openly deplore in private discourse certain aspects of NPMA, especially the purely quantitative aspect of measuring professional activity. They criticize the tools rather than the reform. For example, the performance indicators deployed are mainly quantitative. This focus can be detrimental to the successful completion of the work and leads practitioners to have to “make numbers,” to the detriment of the autonomy of their actions with users. However, the duration of intervention with a user may vary, for example, if the person being cared for has several disabilities or illnesses or has a hearing impairment or psychological problems. In these situations, the time required to perform an act is increased and the professionals do not achieve the quantitative objectives, even if the additional time allows them to provide quality service. The head of a department recalls these situations: “And as a result, what I feel, it is as if there is a lot of pressure to achieve the results, whereas in the figures, sometimes clinically, there are good reasons why there are not the figures. We may even be less efficient in terms of quantity, but not in terms of quality and that’s what will dismantle the numbers that are much related to accessibility [. . .] Because the quality is sometimes much more difficult to measure and still in terms of satisfaction and all that” (I20).

If this denunciation is in order to protect their teams, when managers criticize the insufficiency of quantitative indicators, they generate a new need to quantify the qualitative via NPMA tools. The generation of this need contributes to the reduction of action that cannot be easily measured into synthetic figures and ultimately strengthens the quantification process.

The same observation can be made when managers denounce the aggregated nature of indicators, which does not allow the specificities of contexts to be taken into account. A department head underlines: “There is a form of account review that is the same and indicators that are monitored that we have no choice but to look for. But I think that if we want to move forward in all the services we have to develop, we must have indicators that are adjusted according to where we are currently and where we want to go” (I12). This manager wishes to protect his teams from a mismatch between indicators and day-to-day reality. In so doing, the fact that even more should be measured is reinforced, since specific local indicators should also be added, rather than just generic and global indicators. The manager

reinforces the legitimacy of the measure through NPMA tools, even if this strengthens quantification.

In different ways, managers subtly resist the reform by questioning NPMA tools in private discourse. It is not an open criticism of the reform and these hidden transcripts lead to a constant process of re-inscription of the dominant discourse.

5.2.2 Hidden transcripts by means of NPMA tools. 5.2.2.1 Resisting through trade-off between True North objectives. In a context where performance addresses many dimensions that are all important (accessibility of users, respect for the budget, quality of care, well-being at work, etc.), some managers try to resist by prioritizing certain objectives over others.

For them, the well-being of the teams is essential and contributes to the achievement of overall performance objectives: “Personally, I really have a sensitivity about ‘Are my employee happy at work? What is my attendance rate at work? What is my climate?’ I really believe that people who are happy at work are much better at providing services. The performance dimension is not just about accountability, it is a set of factors. And then I think next year we’ll be even better, and we’ll measure it better too” (I10). These managers seek to achieve visible overall performance and would like to use NPMA tools to show that overall performance is only possible when social indicators are met.

However, in practice, they have to meet very ambitious indicators in terms of user accessibility in a context of drastic budgetary restrictions. They are under pressure to reach financial targets, because the budget has been reduced: “It’s the goals of the directors who govern us, and when you get to the field as a head of service, you can see things that may be more important and that may help you achieve the goal faster from a macro point of view but that will take a little more time. But if it has an impact on the short-term results of our director, it cannot be done because we will not be allowed to go in that direction” (I12).

To deal with the tensions that multiple and demanding goal attainment orders create for the professionals, managers resist by making trade-offs between objectives. “True North,” which translates the organization’s vision into objectives, includes objectives linked to finance, organization, customer and human resources. Because of the impossibility of achieving all objectives simultaneously in the short-term, they assign themselves a relative importance to each of the objectives and a degree of urgency of resolution. They accept that other targets are not reached. For example, this manager explains that they consider achieving financial indicators a priority, since they are the most urgent, and so delay social objectives to a more favorable period: “For all kinds of reasons, there are some people who have not yet made the changes and improved the situation. Because they can’t do everything at the same time, it’s not necessarily a priority for all kinds of reasons. So, yes, [the indicators] are not green, yes, [i.e. the objectives are achieved] they will probably act on it one day, but no, they are not a priority right now” (I10).

This form of resistance through procrastination ultimately amounts to choosing to achieve short-term financial objectives at the expense of social objectives. So, they prioritize financial objectives, and the control of trade-off is only an illusion. Moreover, this choice leads them to accept that social indicators are not achieved. For example, the wage loss replacement rate, which reflects in some distress at work, is constantly increasing. By choosing short-term emergencies that comply with ministerial injunctions, these managers postpone the need to achieve social objectives. However, this procrastination with regard to social aspects is tantamount to risking never addressing these issues, since the objectives imposed always take priority. To reduce the pressure on their teams, managers, therefore, participate in dehumanization through the way they use NPMA tools.

5.2.2.2 Creative resistance by means of NPMA tools. Managers resist while trying to protect their teams from the dehumanizing impact of the reforms. The loss of meaning for some individuals means that they may find themselves in great difficulty (stress, burnout), which can lead to work absences. To avoid this, managers develop several techniques using

the flexibility of the tools. These creative forms of resistance are aimed at reducing the constraints on individuals, while allowing them to keep moving forward.

Managers first engage in creative resistance by using the managerial potential flexibility of NPMA tools. Some managers try to resist the dehumanization caused by unrealistic and unattainable targets. They then seek to reduce the perceived impact of performance indicators by breaking down into sub-objectives. They create intermediate levels; they go by “steps” to attain realistic targets. As one manager explains: “So, we have already agreed with the teams that the time allocated to clients must be at least 80% of their time, the rest, for projects, meetings, etc. Obviously, we will try to do better, but sometimes we start from 30 or 40%. So, we have set targets for the time dedicated to the clientele and then now we go a little further in the figures for the clientele (. . .). So, quietly, we are changing that. So, it depends on people, because not everyone is at the same level” (I15).

However, in doing so “quietly,” managers make the quantitative objectives and the underlying logic of competition more acceptable to professionals. However, they do not give up on the final objective which is intended to be achieved. Thus, by creating intermediate steps in the attainment of objectives, managers promote the dehumanizing dynamic instilled by the NPMA objectives by presenting NPMA tools in a more innocuous, seemingly softer facet.

In a similar way, managers try to give the professionals new motivation, a new direction to protect their teams from dehumanization using traditional teaching techniques. The Lean tools are notably mobilized in this perspective. Indeed, managers explain how the tools work, use examples and offer advanced training (Lean belts). Referring to the very principles of Lean, managers involve employees in the search for approaches aimed at continuous improvement. The objective is then “to make people do things” (I20) and “to make people participate with all the means” (I16). By demonstrating pedagogy in this way, managers increase the risk of dehumanization by teaching that the ongoing reconstruction is the right way to go and legitimizing the current system. They thus show simultaneous resistance and compliance actions. By their pedagogical efforts, managers resist the way in which NPMA tools are imposed by making them “more humane,” but they participate and comply with the substance of NPMA that encompasses the dehumanization dimension.

Secondly, managers try to minimize the dehumanization aspects of NPMA and to benefit from the positive impact of the latter using the flexibility potential of the tool itself.

Regarding the Lean tools, notably, managers are aware of the cost reduction aim, but they try to diminish this dimension because they want to avoid discouraging the professionals to take advantage of the positive aspects of Lean. As one interviewee expressed it: “I would say that the most worrying thing, I would say, is that the budgetary situation of the organisation is such a strong magnet that we must be careful not to drift into this area and that continuous improvement is seen as being what has made it possible to optimize and reduce costs” (I10).

They contribute to a creative resistance, since they simultaneously question the optimization aspect of Lean tools (cost reduction) and mobilize their continuous improvement and collaborative aspects (their potential to make people work together to improve processes). They are indeed aware of the Ministry’s intention to implement Lean for reasons of financial optimization, as this director mentions: “I would tell you that it [Lean] is a ministerial direction, the ministerial will. One to reduce health system costs” (I6). However, they want to protect their teams from focusing on this aspect. This process amounts to minimizing one aspect of the tools for the benefit of another aspect. This poses the question about the impact of dissociation of elements when using the tools: Is it possible to use only the positive part of the tools or does this amount to a cover-up of the other aspects?

Thirdly, managers try to decrease the dehumanization impact of NPMA by giving the professionals the opportunity to express themselves and to be in control of their jobs, which is part of a facilitating posture (Brown and Coupland, 2005) allowing the emergence of

entrepreneurs of the self. They use Lean techniques to achieve this aim. Indeed, Lean tools give professionals the feeling of being autonomous in their job: "Because that's why it's important to know 'how we bring things in'. Then it is important that they quickly see that they are the ones who have the solutions and then will change the situation. Because, otherwise, they feel imposed and under control and we lose their mobilization" (I6).

Indeed, the Lean approach is based on the importance of initiatives on the part of operational staff. Lean is sold as a tool that increases autonomy of action, but at the same time it increases control, since everything has to be measured. And since there is pressure to achieve certain objectives, it is possible that ultimately autonomy is only an illusion. For example, reducing waiting lists means that professionals spend all their energy on this issue and have little time to do anything else. They participate in the implementation of a system, Lean, which promotes control and limits autonomy. Indeed, Lean tools reinforce the notion of self-control (entrepreneur of the self). Control is not only exercised through the monitoring of indicators by managers, but professionals are also invited to be autonomous in the monitoring of their own indicators. Self-control is implemented in order to maintain their motivation and freedom, but ultimately results in an intensification of control and a decrease in their autonomy of action.

In short, managers mobilize the creative potential of NPMA tools through the use of flexibility in NPMA management, flexibility of the tools themselves and flexibility of the control included in the NPMA. By doing so, managers strengthen the implementation of the entire control system instituted by the reforms.

6. Discussion

By examining individual infrapolitics vis-à-vis neoliberal reforms in the health and social care sector, the paper contributes to a better understanding of the interplay between managers' identities and MA tools in the dialectic process of resistance that constructs neoliberalization.

The reforms of the healthcare and social services sector generate a quantification of the work realized through the use of NPMA tools, which runs counter to the values of managers. NPMA replaces social logic with economic logic (Ejiogu *et al.*, 2018). The loss of meaning and pressure generated by the reforms results in dehumanization; it is no longer the human but the quantified objective that becomes a priority (Andrew, 2007, Cooper *et al.*, 2016; Alawattage and Wickramasinghe, 2018). Quantitative activity indicators with a management philosophy are far removed from the job aspirations of managers, in particular because NPMA questions humanity at work (Rose and Miller, 1992). This remoteness of job aspiration is expressed all the more because the vast majority of managers are former field professionals (social workers, psychologists, speech therapists, etc.). At the same time, managers appear as entrepreneurs of the self (Cooper *et al.*, 2016) responsible for the performance of services. Tools, like Lean, convey the True North and give managers the freedom to find and implement solutions that promote continuous improvement. However, this freedom is accompanied by an increase in reporting obligations and the necessary self-control (Alawattage and Wickramasinghe, 2018) to reach the True North. The case "offers an illustration of individuals whose freedom depends on their capacity to question the very form of government they are required to promote" (Dambrin and Lambert, 2017, p. 44).

In this context, our results show how NPMA can facilitate the emergence of backstage resistance (Ybema and Horvers, 2017), which is the only option. Resistance is backstage, because the initial position in which the reform puts managers makes resistance frontstage impossible. They are not only managers at the time of reforms, they have been initially positioned as "winners" of these reforms. It is extremely difficult to resist a system that conditions its own success, because that would be like criticizing yourself (Dambrin and Lambert, 2017). Subtle resistance is built at the level of the identity of the individual who is

completely challenged by the neoliberal reforms. The rise of dehumanization seems extremely important in the emergence of hidden transcripts. Managers are former professionals accustomed to caring. The transformations no longer allow them that; total compliance is no longer acceptable. Their value and self-identity are pushed (Anderson, 2008). Whereas resistance often develops for oneself (Harding *et al.*, 2017; Scott, 1990), resistance can also emerge to protect others in a context of compliance. Rather than contesting by leaving (Currie *et al.*, 2015), managers engage in subtle resistance. Resistance arises as “a constant process of adaptation, subversion and re-inscription of dominant discourse” (Thomas and Davies, 2005, p. 687). Managers need to adapt the dominant discourse to simultaneously maintain their winner position, without losing their identities as caring people. NPMA tools, therefore, play an important role as NPMA tools are at the heart of reform; they are a media for the neoliberalization (Humphrey *et al.*, 1993; Alawattage and Wickramasinghe, 2018) of the social services sector. NPMA tools can take credit for the difficulties for the benefit of the reform and allow resistance to reforms to be less frontal. They are both the object of neoliberalization and the support of backstage resistance.

Our results show how, through NPMA tools, creative resistance is expressed (Courpasson *et al.*, 2012, Brown and Coupland, 2005). Whereas individuals can decide to refuse or avoid NPMA tools in everyday resistance (Anderson, 2008), they can also adapt them. In some situations, it is a part or dimension of the tools hidden from individuals in order to avoid a negative evaluation of the tools and present the tools in their best light. This is particularly the case of the resistance observed through Lean tools. The financial dimension of Lean is hidden, but the tool is still used in aspects of continuous improvement. Lean, which is presented beyond cost-cutting, makes the increase of quantification acceptable. Utilization of attractive aspects of Lean, such as increase of autonomy, conceals the shift in responsibility (Bourdieu, 1998) and risk (Cooper *et al.*, 2016), which can also be associated with Lean. In other situations, creative resistance is characterized by a form of accompaniment to moderate performance by playing on the flexibility of the tools. In this case, intermediate performance objectives are defined, higher than those currently practiced but lower than the official demands. These objectives thus appear more acceptable to individuals, while not calling into question the general objectives of the organization (Brown and Coupland, 2005). Thus, there is resistance to overly important objectives or pressures, but this resistance allows the organization to continue to advance in the implementation of its objectives. Through NPMA tools, managers do not register an oppositional posture, but rather a facilitative posture, which allows a co-production of the future.

Our results also show how NPMA tools play a role in the dialectic process of resistance. Resistance is a dialectical process that challenges the system, while creating the conditions for its reproduction. The actions carried out by resisters to deal with their identity tensions transforms the phenomenon they are fighting, ultimately leading to the reinforcement of the phenomenon itself (Mumby, 2005; Bristow *et al.*, 2017; Mumby *et al.*, 2017). The results of our research show that managers use NPMA tools in a variety of ways to try to resist the dehumanization that the reforms engender and, in doing so, they accentuate the dehumanization phenomenon. Indeed, when managers criticize the quantitative aspect of the tools, they point out that the essence of the work of professionals is difficult to see through numbers. To counter this, they develop a variety of techniques that aim to minimize the dehumanizing nature of the reforms. Some are pedagogical; they explain the reporting tools to prevent professionals from feeling helpless in the face of these new obligations. Others procrastinate when they prioritize the Ministry’s objectives. Several managers also stress that it would be interesting to not only measure the accessibility but also the satisfaction of customers. Managers then call for more and more measures of performance, while the individuals and organizational levels are already saturated with quantification. Each of them does this so that the quantification is experienced in a less dehumanizing way by

professionals. These attempts to resist dehumanization ultimately favor the development of these tools. Indeed, the actions of resistance lead to a perception of the tools as being harmless; their dehumanizing character is less easily visible, which makes them more acceptable to professionals. Thus, the study confirms the dialectical dynamics of resistance by showing that managers proceed in very diversified ways to try to resist and in doing so they reinvent and reinforce what they are trying to fight (Bristow *et al.*, 2017). The research elaborates on this work and makes it more accurate by showing that NPMA tools play a central role in this dialectic since they focus the attention of managers and professionals, being at the same time the object of resistance, the means of resistance and the result of the dialectical process of resistance to dehumanization.

Expanding on Mumby's (2005), Thomas and Davies's (2005) and Mumby *et al.*'s (2017) works on the discursive dimension of the dialectic process of resistance, our results investigate other dimensions of resistance through NPMA tools. If Mumby (2005) recognizes the material and discursive dimensions of resistance, he focuses on the frame of discourse to "shape and fix its meaning." Our study, by focusing on NPMA tools, illustrates the dialectic dynamic of resistance in all its dimensions: discursive, material and symbolic. This dialectical dynamic is encountered when some managers make comments that both show resistance to and reinforce NPMA at the same time. For example, one of the managers explained that, on the one hand, the objectives in terms of visits are unrealistic and contradict the quality of social work and, on the other hand, that the improvement of performance indicators (including the quality of care) is a crucial goal. With this type of behavior, managers transform one performance imperative (performance in terms of accessibility via visit targets) into another (overall performance, including quality of care), but reinforce the importance of the quantitative indicator; from the number of visits to be made, they focus on the quality of care indicator. This reinforces the interest in focusing attention on the indicators. The dialectical dynamics of resistance to NPMA lead to a reinforcement of their inescapable character and accentuate the neoliberal disciplinary chain (Cooper *et al.*, 2016; Schram *et al.*, 2010). The resistance practices identified are all characterized by the adaptation of the tool, which thus continues to exist but, above all, whose obligations appear to be non-negotiable. It thus becomes almost impossible for the individual subjected to the tool to avoid the obligations adapted by the tool; it is impossible not to use the continuous improvement aspect of the Lean tool and impossible not to respect the intermediate target of visits or services revised by managers. Thus, by resisting with the tools, the manager strongly constrains his teams around the tools. This is also the start of neoliberalization of professional expertise (Amslem and Gendron, 2018), since professionals will be more and more accustomed to NPMA and change the content of their work. In brief, not only the discursive dimension (communication on the basis of the indicators) but also the material dimension (monitoring of numerical indicators) and the symbolic dimension (importance of the quantification itself) of NPMA tools are strengthened. Our results thus show how managers construct neoliberalism through a mix of resistance and compliance (Ybema and Horvers, 2017) with NPMA tools. NPMA is thus both the media of control and the support of resistance, which co-construct each other in their discursive, material and symbolic dimensions.

7. Conclusion

In summary, the objective of our development was to understand how individual subtle resistance construct neoliberal reforms in the health and social care sector through MA. Our study shows that, through NPMA tools, managers build reform while trying to resist the dehumanization it generates.

Indeed, the research points out that the infrapolitics (Scott, 1985) of managers is awoken in reaction to the dehumanization they experience during the reforms. Despite the difficulty of resisting a system that has allowed them their own success (Dambrin and Lambert, 2017), we show that resistance finally succeeds, if backstage (Ybema and Horvers, 2017). Managers resist this dehumanization not only for themselves (Harding *et al.*, 2017; Scott, 1990), because their values and self-identities are challenged (Anderson, 2008), but also for their professional teams. The quantification of the work through NPMA tools that accompany the reforms acts as media of neoliberalization (Humphrey *et al.*, 1993; Alawattage and Wickramasinghe, 2018) of the social services sector and of professional expertise (Amslem and Gendron, 2018). NPMA is both the object of neoliberalization and the support of backstage resistance.

Moreover, the results highlight that NPMA tools allow managers to not register an oppositional posture but rather a facilitative posture, which allows a co-production of the future, expressing consequently a creative resistance (Courpasson *et al.*, 2012; Brown and Coupland, 2005). Indeed, they play on the flexibility of management with NPMA, on the flexibility of the tools themselves and on the flexibility of the control included in the NPMA. Our article thus enriches the accounting literature with a characterization of the forms of resistance. Indeed, if some studies have shown that individuals resist neoliberal discourses in an explicit and visible manner (frontstage resistance) (Currie *et al.*, 2015; Alawattage and Wickramasinghe, 2018), we show that managers also subtly resist through NPMA tools. The case studied presents the role of backstage resistance when the initial position in which the reform puts managers makes frontstage resistance impossible. As Dambrin and Lambert (2017) point out, it is extremely difficult to resist a system that conditions its own success because it would be like criticizing oneself. Subtle resistance with NPMA tools appears therefore as a solution for these individuals.

The article also outlines how NPMA plays a role in the dialectic process of resistance. Acting in very diversified ways to try to resist, the managers reinvent and reinforce what they are trying to fight (Bristow, 2017) and NPMA tools play a central role in the dialectical dynamics of resistance, since they focus the attention of managers and professionals. NPMA tools are thus the object of resistance, the means of resistance and the results of the dialectical process of resistance to dehumanization. This dialectical dynamic of resistance leads to a reinforcement of the inescapable character of NPMA and emphasizes the neoliberal disciplinary chain (Cooper *et al.*, 2016; Schram *et al.*, 2010). Expanding on Munby's (2005), Thomas and Davies (2005) and Munby *et al.*'s (2017) work on the discursive dimension of the dialectic process of resistance, our study illustrates the dialectic dynamic of resistance through NPMA tools in all their dimensions: discursive, material and symbolic.

As NPMA tools contribute to the subtle resistance to neoliberal reforms, it seems important to pursue the investigation of their role in this process. On the one hand, our results claim for a deeper understanding of how subtle resistance constructs tools and shapes managers' identities through NPMA. On the other hand, they suggest focusing on the power of the NPMA tools and to go beyond the main visible resistance, identifying the hidden transcripts deployed by managers. The issue of resistance is a current and important topic that needs further investigation, notably in accounting literature (Currie *et al.*, 2015; Andrew and Cahill, 2017).

More particularly, there is certainly further research needed to detail the role of subtle resistance in the public sector where major reforms are still in progress and often associated with new quantification. Individuals are confronted with the transformation that NPMA tools bring with little room to contest it openly. Moreover, subtle resistance appears particularly interesting to study in a diversity of cultural contexts. The importance of neoliberal reforms around the world and the associated deployment of NPMA offer a variety of fields of study that by comparison could enrich the results presented here by incorporating historical and

cultural aspects. Finally, it would also be interesting to study, in the long term, whether and how managers' forms of resistance are changing and how these subtle forms of resistance finally allow (or not) for an overthrow of the ruling power.

Notes

1. Lean is a philosophy that aims to use fewer resources than traditional mass production systems, focusing on value-creating processes. It has been adopted in all kinds of public services: health sector, central government and local communities.
2. Dehumanization seen as: "To remove or reduce human involvement or interaction in (something, such as a process or place)." <https://www.merriam-webster.com/dictionary/dehumanization>
3. IUHSSC are IHSSC associated with a university offering a full program of medical studies.
4. From their perspective, managers perceive that Lean generates a change in culture and an increase of autonomy and responsibility of professional.
5. The salary insurance ratio rose from 5.93 in 2015 to 6.29 in 2016 (+6%), 6.94 in 2017 (+10%), and 7.42 in 2018 (+6%). (Sources: Annual management reports, Ministry of Health and Social Services, 2015, 2016, 2017, 2018).
6. Statement of values of the Quebec public administration. 21 November 2002, National Assembly, Sessional Paper No. 1598-20021,121. For a reading of the principles: www.mce.gouv.qc.ca/ethique

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Appendix 1
List of interviews

Coding	Role	Training/1st occupation	Duration (23.5 h)
I1	Deputy Director of Financial Resources	Accounting and administration	205 min
I2	Director of DI-TSA DP programs	Occupational therapist	120 min
I3	Deputy Director of Performance	Psychologist	90 min
I4	Advisor on the deployment of Lean	Social worker	90 min
I5	Director of Financial Resources	Accounting	95 min
I6	Director of DI-TSA DP programs	Physiotherapist	90 min
I7	Director of Performance	Lawyer	90 min
I8	Director of Financial Resources	Administration	45 min
I9	Direction of DI-TSA DP programs	Physiotherapist	120 min
I10	Director Performance	Accounting	117 min
I11	Deputy Director	Social worker	36 min
I12	Head of department	Psychologist	27 min
I13	Coordinator	Speech therapist	31 min
I14	Coordinator	Social worker	31 min
I15	Deputy Director	Psychologist	27 min
I16	Head of department	Psychologist	46 min
I17	Coordinator	Ergo-therapist	35 min
I18	Head of department	Physiotherapist	33 min
I19	Head of department	Psycho-educator	21 min
I20	Head of department	Psychologist	21 min
I21	Head of department	Social worker	30 min
I22	Coordinator	Social worker	45 min

Corresponding author

Elodie Allain can be contacted at: elodie.allain@hec.ca

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