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Atmosphere of measurement, consumable tools and the affective life of neoliberalism

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ABSTRACT

This article examines the links between accounting tools, affects and neoliberalism. To explain how accounting tools participate in the affective life of neoliberalism, we conducted longitudinal qualitative research on the health and social care sector in Quebec and examined the links between accounting tools and affects in a context of a neoliberal reform. We use the concept of atmosphere – collective affects present in a given space – to address the collective and spatial dimensions of affects linked to accounting tools. Our study shows that the omnipresence of accounting tools in spaces nurtures the atmosphere of measurement presented here. In this atmosphere, tools are viewed as consumables that could be replaced by newer tools, whereas the idea of quantification, supported by feelings of hope, receives support and endures over time. Our paper calls for broader application of the concept of atmosphere to better understand the affective dimension of neoliberal society.

1. Introduction

Neoliberal ideology promotes the values of competition, personal accountability, commodification of services, and idealises consumerism and financialisation in the name of building a better world (Audier, 2012). Individuals are summoned to become entrepreneurs of themselves, i.e., to be free and responsible for making their own decisions and then shouldering the consequences (McKinlay & Pezet, 2017).

Many countries across the world are experiencing an increase in neoliberal reforms chiefly aimed at improving public healthcare efficiency to achieve patient care equity. However, prioritisation of cost reductions has resulted in deteriorating working conditions and quality of care as well as growing inequality between well-to-do patients who can turn to private organisations for quality care and poorer patients who must resign themselves to using anaemic public facilities (Cervero-Liceras et al., 2015; Goodair & Reeves, 2024; Plourde, 2021).

To imbed itself in tangible policies, neoliberal ideology relies on accounting tools that make these values materialise and that contribute to the ideology's dissemination (Chiapello, 2017) in various fields, particularly healthcare (Wickramasinghe, 2015). Accounting tools therefore play a key role in the implementation of neoliberal reforms (Arnaboldi et al., 2015; Desrosières, 2012; Morales

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et al., 2014) and consolidate their power to propagate ideologies through their materiality, aura of objectivity and purported neutrality (Cooper, 1995; Li & Soobaroyen, 2021).

Yet, despite this reputation as purely rational objects, accounting tools are imbued with affects (Argyris, 1953; Reppenning et al., 2022) that are sometimes shared (Baxter et al., 2019) and that circulate within collective spheres (Boedker & Chua, 2013). Affects are made up of transient emotions directed at someone or something, as well as feelings and moods that are usually general, latent, and less intense states than emotions, and to which no clearly identifiable cause or target is associated (Ekkekakis, 2012). Based on Reppenning et al., (2022), we hold that the concept of ‘affect’ can encompass all reactions of an emotional nature to the physical and social environments of individuals, including the accounting tools we refer to. Further, we place our definition of affects in the constructed emotion perspective (Barrett & Westlin, 2021), according to which affects are not independent, innate or biological, but come from interactions between individuals as well as interactions between individuals and their environment (Brennan, 2004). Based on this perspective, so-called “collective” affects can also emerge, i.e. individual shared affects that spread between individuals through contagion (Bissell, 2010). To understand the affective dimension of accounting tools from the standpoint of its spatial component, which is still under-explored in accounting (Graham & Mcphail, 2024), we have chosen an analytical framework from critical research in geography.

Geographer Ben Anderson uses the concept of atmosphere in his study of the affective life of neoliberalism to understand the emergence and evolution of this ideology. Atmosphere refers to collective affects (Bissell, 2010) that are present in a given space (Ash, 2013). This atmosphere, which take shape in a given geographic space, may be fashioned by various human activities, including via objects. These objects influence locations and are involved through the emergence and circulation of affects (Borch, 2010; Marsh & Śliwa, 2022). Affective life is the process of the creation and evolution of these atmospheres.

The aim of this article is to answer the following question: how do accounting tools contribute to the affective life of neoliberalism? Using the concept of atmosphere lets us analyse phenomena that are usually studied independently in accounting literature, i.e., the role of accounting tools in the neoliberal project (Chiappello, 2017) and the affects generated by these tools (Reppenning et al., 2022). As it connects the concepts of space, objects and collective affects (Anderson, 2016; Marsh & Śliwa, 2022), the concept of atmosphere allows us to make the connection between accounting objects and the production and circulation of affects that nurture the affective life of neoliberalism.

Our field of study is the health and social care sector in Quebec, which underwent a major reform in 2015. This ideologically neoliberal reform (Plourde, 2021) consisted of deep budget cuts, elimination of managerial positions, and mergers that led to greater centralisation. They also included diffusion of tools associated with Lean ‘philosophy’,¹ which advocates continuous improvement and relies on steady and systematic monitoring of a wide range of performance measures. We collected and analysed a variety of data, held 32 interviews with managers during two different periods (2017 and 2019), and examined internal documents. We also observed and captured the spaces in which accounting tools were visible. These data as a whole provided an understanding of the role of accounting tools in constructing an atmosphere of measurement and in the evolution of the healthcare sector’s affective life between 2015 and 2019.

Our results show that accounting tools play a role in the affective life of neoliberalism by fashioning an atmosphere of measurement where measurements are omnipresent and guarantee the hope that makes it possible to keep the (neoliberal) system in place. These findings lead to four main contributions. First, we contribute to the accounting literature on affects by showing that accounting tools can produce mixed and ambivalent affects, particularly hope. Second, we contribute to the literature that examines the role of accounting tools and quantification in the dissemination of neoliberalism by showing how the “consumable” nature of the tools sustains the hope needed to maintain one’s affective life. Third, we contribute to the literature on atmospheres by highlighting the influence exerted by accounting tools on their spatial and collective dimensions. Accounting tools sustain a shared affect—hope—and amplify the power of measurement by permeating locations. Lastly, we make a methodological contribution by suggesting cues for recognising hope in discourse and thereby facilitate the identification of this affect in qualitative research studies.

The article is structured as follows. After the introduction, we present the conceptual framework and prior research. We introduce the concept of atmosphere and its roots in the affective life of neoliberalism. We also extend the accounting literature on the links between neoliberalism, quantification and affects. We then present our research methodology. Thereafter, we present our results based on our analysis of atmosphere within health and social care facilities during two periods, 2017 and 2019. We continue with the discussion and then with the conclusion.

2. Prior research and conceptual framework

2.1. *Affective life of neoliberalism: Atmospheres and hope*

2.1.1. *Atmospheres*

The concept of atmosphere is used to designate shared emotions and affects that are present in a given environment (Ash, 2013) and that spread through contagion (Bissell, 2010). Atmospheres thus have two dimensions: they are both a location (geographic perimeter) and a constructed social reality. They are therefore situated while also being an affective phenomenon characterised by the circulation of affects between individuals. Although atmosphere erases the distinction between affect and emotion (Anderson, 2009), it is most

¹ The advocates of Lean use the word ‘philosophy’ to mean addressing reality. We added the quotation marks to indicate the debatable nature of this use of the word.

often defined in terms of affects,² particularly to capture its spatial and material dimension (Marsh & Śliwa, 2022) and to emphasise its collective (shared) rather than individual aspect (Anderson, 2009).

Atmosphere therefore refers to a given space in which a collective momentum is propelled by affects with the same valence (positive or negative) but without the individuals sharing certain similar aspects, emotions or feelings at the same time. For example, when a theatre audience appears to experience a common emotion, i.e., enthusiasm displayed through applause, not every audience member experiences precisely the same emotion. However, the overall atmosphere in the room is positive and is experienced as such by those in attendance. Atmosphere is therefore considered to be *'the shared ground from which subjective states and their attendant feelings and emotions emerge'* (Anderson, 2009, p. 78). It produces affects that are displayed in the dynamics between bodies, materials and the space (Marsh & Śliwa, 2022). Since dynamics change, atmospheres continually renew themselves and *'are perpetually forming and deforming, appearing and disappearing, as bodies enter into relation with one another. They are never finished, static or at rest'* (Anderson, 2009, p. 79).

2.1.2. Formation and power of atmospheres

Atmospheres can be fashioned by various types of human action, particularly through a choice of objects that foster the emergence of various types of emotions and feelings (Borch, 2010; Marsh & Śliwa, 2022). Marsh and Śliwa (2022) show how an assemblage in Poland in the 1980s made it possible for an opposition artistic collective to construct a positive atmosphere in a context of fear. By using coloured objects (contrasting with the greyness of the surroundings), along with banners with ambiguous slogans, characters in absurd clothes, and music and dancing, the artistic display created an atmosphere of joy and gaiety. The laughter prompted by this assemblage and the invitation to participants to join in on the action contributed to the contagion of positive affects and permitted a transition from fear to the absence of fear.

Atmospheres also appear to be able to radically change the favourable or unfavourable positions of a group of individuals with respect to an object or a situation. Thedvall (2017) describes how the creation of a positive atmosphere in a training room influenced the position of government officers towards a Lean integration policy, causing them to transition from scepticism to enthusiasm for the method. The article shows that by using examples and scenarios conveying that Lean principles can be universally applicable, the Lean consultants managed to create hope in the public employees, who ended up concluding that their initial scepticism had come from the (wrong) way that Lean had been presented to them.

Although the affects that emerge from the transformations operated by atmospheres are partly unstable (for instance, one may question whether the positive affects towards Lean would endure beyond the time in the training room), atmospheres can exert a form of power over individuals (Marsh & Śliwa, 2022; Thedvall, 2017). They can continue to have the capacity to influence individuals at the affective level and to shape human behaviour (Anderson, 2009; Bissell, 2010).

2.1.3. Atmosphere and the affective life of neoliberalism

Atmospheres can support the emergence of neoliberal and political ideologies as well as regulations and the texts that accompany them (Anderson, 2016). Some atmospheres produce specific collective affects conducive to the implementation of neoliberalism, which Anderson (2016) also calls *'the affective life of neoliberalism'*.

Affective life is the process involved in the creation and evolution of these atmospheres. On this topic, Anderson (2016) argues that the study of collective affects is vital to understanding how neoliberalism emerges, forms and changes. The author provides examples such as the Mont Pelerin Society, the Chicago School of Economics and Thatcherism, showing that neoliberal discourse not only calls for the use of rationality, but also uses and provokes affects in the people who receive it. Anderson (2016) introduces the concept of atmosphere to characterise affective conditions for the formation of neoliberal reason. Through these examples, the author shows that neoliberalism is conditioned by certain atmospheres. Gilbert and Everett (2023), without explicitly referring to the concept of atmosphere, show how hegemonic actors (employers and political actors in particular) seek to provoke emotions (particularly fear and guilt) in the public in order to obtain its consent regarding the issue of public debt and its associated neoliberal choices. These results indicate that atmosphere at the societal level (which, in turn, affects the atmosphere in public organisations) helps to win acceptance for neoliberal reforms. Atmospheres thus play a role in the formation of neoliberal reason and the construction of the feelings that condition it.

The concept of atmosphere thus leads to an original reading of neoliberalisation by placing affects at the heart of the process: *'Attending to neoliberalism's affective life is one way, then, of tracing how neoliberal reason is attached to and invested in as it travels and is (re)formed'* (Anderson, 2016, p. 735).

2.1.4. The position of hope in the affective life of neoliberalism

The literature suggests that neoliberalism is constituted by and is the origin of many affects with a negative valence, especially fear and anxiety (Anderson, 2016). It also shows the part that hope can play – an affect with an uncertain valence, positive and negative (Blöser & Stahl, 2019) – in the affective life of neoliberalism (Berlant, 2011).

Hope always emerges in an uncertain context of presence or absence or of realisation or non-realisation, it can have a positive or negative valence, and it is therefore ambivalent (Vazard, 2022). Hope presents itself when individuals think that something better or best will occur soon (Anderson, 2016; Miyazaki, 2004). However, this uncertain context can also generate despair because the

² Also note that several authors in the literature use 'atmosphere' and 'affective atmosphere' interchangeably.

conditions that make it possible to hope are strictly the same as those that make it possible to despair (Marcel, 1944). For example, Huber (2023) shows that some individuals who are given the same data on the climate subscribe to hope while others subscribe to despair, both based on the uncertain nature of options for action and future changes. According to Lasch (1991), when individuals are aware that the future holds disappointments for them, they develop an increased need for hope, which paradoxically risks making them despair even more. (Collective) hope affects have been identified in times of repression, revolution or mass rallies (Trigg, 2020). These atmospheres of hope provide both impetus to the group and a cohesive force between the individuals in the group (Trigg, 2020). The hope that is a factor in these atmospheres occupies an ambivalent place in space–time because it relies on disenchantment in one portion of space–time (the present) and enchantment in another (the future) (Anderson, 2006).

The literature has demonstrated many instances of the place of hope in neoliberalism. Berlant (2011) labels the neoliberal context as ‘*cruel optimism*’, while Pettit (2019) speaks of the ‘*cruelty of hope*’. Several authors point out how the neoliberal project of entrepreneur of oneself is constructed and is accompanied by hope in the market as the source of a better life (Anderson, 2016). Langely (2014) describes how credit scores are used to portray credit consumers as entrepreneurial subjects who successfully confront their own debt and its related future uncertainties, armed with hope. Raynor (2017) draws on a play to show how a group of women in the northeast of England accepted austerity measures and competition through hope in the market as a source of individual and group progress. Raco (2009) highlights the role of reforms in the emergence of hope. The author’s findings show that social assistance in the UK in the mid-2000s triggered citizens’ hope in a better future via the possibility of social mobility.

2.2. Quantification, neoliberalism and affects

2.2.1. Quantification and neoliberalism

Quantification is a process of production and communication of numbers (Espeland & Stevens, 2008) that occurs in two steps: *agree* is the act of entering into an agreement on conventions and is often implicit, while *measure* is the counting of phenomena based on these established conventions (Desrosières, 1993). Over the past 40 years, social phenomena have been quantified at the request of neoliberal governments. Evidenced by the proliferation of numbers analyses in all fields (including public services such as education, justice and health), this has become a social phenomenon in its own right (Espeland & Stevens, 2008). The use of figures in public policies operates as an authoritative argument that leads to government by numbers (Supiot, 2015). Far from being neutral, this quantification makes it possible to act on reality, which then becomes ‘*stable, mobile, comparable, combinable*’ (Rose & Miller, 1992, p. 186), conferring legitimacy and power to those who use the data produced to inform them on what they should govern (Rose & Miller, 1992).

Accounting tools and quantification notably play an essential part in neoliberal reforms. They serve as arguments to justify the need for optimisation (Chiapello, 2017). They are also instruments for implementing reforms by way of programs (Morales et al., 2014) or are tools that place value on the performance expected of public authorities (Arnaboldi et al., 2015; Desrosières, 2012). Accounting tools possess the power to spread ideologies, particularly neoliberal ones, because of their materiality, aura of objectivity and supposed neutrality (Cooper, 1995; Li & Soobaroyen, 2021). Accounting tools and the quantification they produce thereby support transformations that occur by making large-scale dissemination possible. This dissemination gives them power to transform organisations (Chiapello, 2017; Wickramasinghe, 2015). By supporting the quantification of human activity, they also transform the nature of work (Alawattage & Wickramasinghe, 2019; Amslem & Gendron, 2019).

2.2.2. Affects and quantification

A large swathe of accounting studies (e.g. Bourmistrov & Kaarbøe, 2013; Chenhall et al., 2013; Gilbert & Everett, 2023; Hall, 2016; Reppenning et al., 2022) show that accounting tools, imbued with measurements, are the source of various affects. Boedker and Chua (2013) view accounting tools as affective technologies that foster the spread of sadness, shame and guilt. Based on an empirical study, Argyris (1953) shows that budgets can trigger anxiety and fear. Lux and Lajante (2017) also highlight the importance of affects in the appropriation of management tools. Measurement tools are thus not neutral, but are ‘*symbolic entities [...] invested with meanings*’ (Clancy et al., 2012, p. 52) that generate affects within their interactions with individuals, and they do so from the moment of their conception (Taffler et al., 2017).

Some authors are specifically interested in the factors that foster the construction of various affects surrounding accounting tools. Bourmistrov and Kaarbøe (2013) identify the technical characteristics of tools as a factor explaining feelings of comfort or discomfort. Guénin-Paracini et al. (2014) associate fear with the risk of audit error that could be impelled by mechanical use of formal audit tools that might prevent auditors from correctly reading the situation. Chenhall et al. (2013) suggest that values could constitute a disruption in the perception of the tool, particularly if the individuals feel that some fundamental principles with which they identify are not being respected (Denis et al., 2007). Further, the literature underlines the link between the characteristics of accounting tools and hope. Catasús et al. (2016) use rational factors (measurement reliability, measuring the right phenomenon, and measurements targeting good actors) to explain the construction of hope in individuals with respect to quantification tools. Gendron and Bédard (2006), who studied the construction of the feeling of effectiveness with respect to the audit committee, highlight the role of hope in this process.

Some accounting studies report on the pluralistic and non-immutable nature of affects surrounding accounting tools and practice. Guénin-Paracini et al. (2014) show how auditors can go from a state of fear to a state of comfort within a single audit engagement, illustrating the evolution of the valence. Some studies examine affects by focusing on the interaction between individuals and the tool. Catasús et al. (2016) demonstrate how the designers and users of sick leave indicators can go from hope to hopelessness and then return to hope. Gilbert (2021) studied the relationship of immigrants to the management of their financial debt and shows how these

individuals can go from anxiety to hope by using accounting tools.

Whereas psychology literature distinguishes affects by their valence (positive or negative) and intensity (Feldman Barrett & Russell, 1998), accounting literature has focused on valences. More particularly, it has highlighted the negative affects generated by tools, including anxiety, fear, anger, discomfort and despair (Argyris, 1953; Baxter et al., 2019; Bourmistrov & Kaarbøe, 2013; Andiola et al., 2019). Some studies show however, that accounting tools can also give rise to positive affects (Hall, 2016; Repenning et al., 2022), such as comfort (Chua, 1996) or pride (Andiola et al., 2019). While the distinction between positive and negative valences is central to defining affects, some authors contend that these factors do not always have to be placed in opposition (Moreno et al., 2002). In this spirit, Repenning et al. (2022) indicate the possible existence of mixed affects (at time T), i.e., emotions with opposite valences that are experienced simultaneously by the individuals, such as joy and fear, and which would occur when the individuals are confronted with difficult decisions with contradictory goals or objectives—a type of decision managers frequently face. This position could be compared with the ambiguity of certain affects (positive, negative, or neither positive nor negative), particularly hope. Hope appears to be positive from the outset (as opposed to despair), but because of its intrinsic link with uncertainty, it can be tinged with fear and anxiety and thereby create complex and nuanced emotional experiences (Vazard, 2022).

Finally, the accounting literature points out that affects associated with quantification tools can be interpreted as relational psychological phenomena (Baxter et al., 2019) influenced by the environment, and this occurs particularly between individuals and groups of individuals. Therefore, affects do not manifest ‘inside’ or ‘outside’ the body, but rather ‘between’ bodies (Hall, 2016). Baxter et al. (2019) studied the performance measurement of a soccer club and showed that some tools may be created around an object that produces intense shared emotions, i.e., a passionate interest (within the meaning of Tarde, 1902). In this study, this passionate interest is the derbies, which are specifically measured because they generate strong expectations and emotions (number of successive derbies won or lost). The sharing of emotions (in this case strong ones), which is a central principle in the concept of atmospheres, is the impetus for the creation of a new measure. Quantification is a means of transforming a passionate interest into an objective. Boedker and Chua (2013) show that these indicators and their objectives can produce shared collective emotions that can be directed, and even manipulated. Therefore, a sales growth objective or a budgeting tool could lead to collective excitement (Boedker & Chua, 2013). The authors underscore that the collective nature of affect creates the possibility of ‘the circulation of affect’ (Ibid., p. 247). This refers particularly to the transfer of emotional energy from one person to another, which is found in the definition of atmosphere.

In conclusion, the literature shows that neoliberalism relies on and nurtures an affective life (Anderson, 2009, 2016), in which atmospheres play a key role, and that hope is a vital ingredient in neoliberalism (Berlant, 2011). The accounting literature presents accounting tools as vectors of neoliberalism and as mediators of affects, particularly because they measure human activity (Alawattage & Wickramasinghe, 2019; Amslem & Gendron, 2019). Objects can play a part in the production and circulation of atmospheres (Marsh & Śliwa, 2022), but the accounting literature, to our knowledge, has not specifically studied the position of accounting tools in atmospheres. We therefore propose to examine the dynamic by which accounting tools participate in the affective life of neoliberalism by drawing on the concept of atmosphere, which will lead us to identify what we call an ‘atmosphere of measurement’.

3. Methodology

3.1. Background

This study was conducted in Quebec’s health and social care sector following a major reform of the sector in 2015. The sector had experienced many reforms since its establishment in 1971 (Plourde, 2021), including the creation of CLSCs (local community service centres) to provide a single access point to the health and social care network (Plourde, 2021). These centres are a network of public primary care clinics³ imbedded in the communities and integrating healthcare services, social services and community action services. Their entrenchment in the community was progressively dismantled through a process of bureaucratisation (including stronger accountability processes), mergers of facilities, and centralisation of decision-making power (Plourde, 2021). In 2000, the Public Administration Act marked a turning point by integrating the principles of new public management into Quebec’s public organisations (Côté, 2006). In 2003, in one of the most dramatic reforms since the creation of the health and social services system, the centralisation of decisions was reinforced by the creation of 95 health and social services centres (CSSS), which would encompass the CLSCs, residential and long-term care centres (CHSLDs) (Richard et al., 2007). Another major reform, in 2015, which we study in this article, slashed budgets, eliminated managerial positions and then created fewer of them, expanded centralisation and introduced performance management tools (see 4.1.2 for details on this reform).

3.2. Data collection

The research was based on data covering 2015–2019. This longitudinal approach (Dawson, 2013) makes it possible to study the changes in (or the stability of) phenomena, in our case, the evolution of the atmospheres and affects surrounding the reform and the quantification tools. To that end, we follow the three aspects of Menard’s (2002) approach, which we refer to as i, ii and iii: data collection over at least two periods, identical subjects that are comparable between the periods, and analysis consisting of a comparison of the data between two separate periods. Our results are based primarily on data from 32 interviews with managers. The

³ Patients can have direct access to routine care in these clinics.

respondents gave us access to internal documents, which provided us with a solid understanding of the type of tools being used. We were also given access to visual stations⁴ and control rooms, which we photographed. These were extremely helpful in showing how the tools become anchored in the locations and contributed to the atmosphere. We conducted a press review, especially involving political changes in 2014–2015 and 2018–2019, to complete characterisation of the context and the actors' positions.

Two sets of interviews were conducted, in 2017 and in 2019 (i – data collection over at least two periods). Twenty-two interviews were conducted in 2017 and 10 in 2019 in three integrated health and social services centres (CISSS) and integrated university health and social services centres (CIUSSS)⁵. These facilities 'ensure accessibility, continuity and quality of services for people in their territory. They are reference points where people can go in case of health or psychosocial problems'. The CI(U)SSSs are mega structures organised by region that provide all healthcare and social services. The interviews lasted about 34 h in total, and all but one were recorded (see Table 1). All the interviews were conducted with individuals who held one of the new managerial positions created following the elimination of the previous positions pursuant to the 2015 reform. We selected these professionals for many reasons. As the links between the government and the field, these professionals were at the heart of the implementation of the reform. We interviewed the managers based on the timeline of the reform, meaning that we held the first interviews with senior managers (finance, performance and intellectual disability, autism spectrum disorder and physical disability programmes). We then moved on to managers in the field (department heads who oversaw teams of professionals, including social workers, psychologists and speech therapists), coordinators who supervised a team of department heads, and assistant program directors who supervised a team of coordinators. The field managers were a particularly interesting category because they were the first hierarchical level to implement the operational tools and methods with the professionals in the field (Lux & Petit, 2016). Overall, the managers had, collectively, experienced rich and heterogeneous situations (Arnaboldi & Azzone, 2010) about illustrating and discussing how their affects evolved and how they shaped and were shaped by atmospheres. Our approach meets the criteria of a longitudinal study (ii – the subjects are identical and comparable between periods) because it re-interviews the same subjects (nine among the 23 individuals interviewed) (Menard, 2002).

During both phases, the interviews addressed the impact of the 2015 reform on the performance measurement tools and associated practices. We used a questionnaire with the same themes in 2017 and 2019. The questions particularly dealt with the tools used, the advice that the managers would give, what the situation inspired them to do, and more generally, what was their perceptions of the tools and how they changed. The main difference between the two interview phases was that additional questions were asked in 2019 to include references to information provided by the respondents in 2017.

Table 1

List of interviews.

Name – Code	Role	Education / First profession	Length (34 h)	
			2017	2019
Emmanuel – I1	Assistant Director of Financial Performance and Budgets	Accountant	205 min	
Fabienne – I2	Programme Director	Occupational Therapist	120 min	
Olivier – I3	Assistant Director of Organisational Performance	Psychologist	90 min	50 min
Charlotte – I4	Advisor for the Deployment of Control Rooms	Social Worker	90 min	
Nadia – I5	Financial Resource Director	Accountant	95 min	55 min
Marie-Andrée – I6	Programme Director	Physiotherapist	90 min	62 min
Laura – I7	Director of Quality, Evaluation and Performance	Lawyer	90 min	
Véronique – I7b	Interim Director of Quality, Evaluation, Performance and Ethics	Administration	*	76 min
Matthieu – I8	Assistant Director and Director of Quality, Evaluation and Performance	Nursing and management	45 min	
Jean – I9	Director of Financial Resources	Administration	120 min	
Caroline – I10	Programme Director	Physiotherapist	117 min	
Julie – I11	Assistant Director	Social Worker	36 min	
Pierre – I12	Head of Department	Psychologist	27 min	
Sylvie – I13	Coordinator	Speech Therapist	31 min	59 min
Louise – I14	Coordinator	Social Services Assistant	31 min	
Juliette – I15	Assistant Director	Psychologist	27 min	68 min
Marion – I16	Head of Department	Psychologist	46 min	
Anne – I17	Coordinator	Occupational Therapist	35 min	65 min
Patricia – I18	Head of Department	Physiotherapist	33 min	39 min
Mélissa – I19	Head of Department	Psycho-educator	21 min	
Marie – I20	Head of Department	Psychologist	21 min	50 min
Adeline – I21	Head of Department	Social Worker	30 min	58 min
Marie-Claude – I22	Coordinator	Social Worker	45 min	

*In 2019, Véronique replaced Laura (I7) as interim director of quality, evaluation, performance and ethics.

⁴ Visual stations have visual materials (graphics, tables, diagrams, and so forth) placed on boards and exposed to the view of everyone in the workplace. The visuals present trends in some performance indicators and are used to support regular meetings led by the managers, usually once or twice a week.

⁵ Centres intégrés de santé et de services sociaux (CISSS) et centres intégrés universitaires de santé et de services sociaux (CIUSSS) | Gouvernement du Québec (quebec.ca).

3.3. Data analysis

We use secondary data from the press to present and describe the context (expository scenes in the results section) and the actors' positions (favourable or unfavourable to the reform).

The study was based on a discourse analysis for each of the periods (2017 and 2019) and a comparison of the talks in those years by a cohort of individuals who were interviewed twice (iii – analysis consisting of a comparison of the data between two separate periods). The data were processed qualitatively (Eisenhardt, 1989; Miles et al., 2018), and an interpretive and abductive approach was used, with the research question and analytical framework emerging from the data analysis. First, we selected themes that we thought were essential to understanding the relationship between the managers and the performance management tools that had been developed as part of the reform. Some of these themes were in the interview guide, including performance, tools (nature and use), impacts and the managers' perceptions of the tools. We coded the themes and then systematically coded each interview by assigning one or more codes to each verbatim.

After the initial coding, and using a method similar to Amslem & Gendron (2019), we worked in iterative fashion by going back and forth between our data and the literature, which led us to extend the analysis to concepts related to affects. We then studied how the managers' discourses changed between 2017 and 2019, particularly concerning their affects, drawing on the theory of constructed emotions (Barrett, 2017). This theory asserts that affects are cognitive processes that rely on a social reality or an interpretation that may be expressed notably through words. According to this theory, it is therefore possible to perceive these affects through discourse.

We performed a second coding by isolating the paragraphs dealing with affects for each manager, both for 2017 and then 2019. This research on affects and affective situations made it possible to identify and name the affects based on the affect categories of Reppenning et al. (2022), as recommended by Kouamé and Liu (2021) in their article on affect analysis in qualitative studies.

The affects were clearly expressed either by the individuals, as in 'I love it', or were characterised by the researchers. For instance, 'HELP, (the) situation ... is getting worse and worse' was coded as a feeling of distress, similar to the method suggested by Liu and Maitlis (2014) in their methodology for analysing displayed affects (expressed emotions) based in particular on discourse analysis. They suggest identifying verbal cues specific to certain emotions. These cues may be accompanied by other visible cues during interviews (facial, vocal and physical cues). For instance, Liu and Maitlis (2014) describe the following facial cues for anger: 'The brows are lowered and drawn together. Vertical lines appear between the brows; The eyes have a hard stare and may have a bulging appearance; Tight jaws and clenched teeth'. Some vocal cues are: 'The voice may be lowered or raised beyond the limits of normal tone, pitch and volume are uneven (voice "cracks"). Words may be biting or abrupt with one word or syllable more strongly stressed'. These factors, which the researchers experienced *in situ* and which influenced their perceptions of the talks, helped inform the coding of verbal cues.

The following table (Table 2) presents suggested verbal cues indicating three of the affects noted in our results (anger, frustration and hope), along with the coding of verbatim from our data.

Table 2
Examples of the coding of verbalised affects based on the methodology of Liu and Maitlis (2014).

Affects	Verbal cues	Examples from our data
Anger Liu and Maitlis (2014)	<ol style="list-style-type: none"> 1. An explicit statement of anger ('I am angry') or complaints with angry effect such as yelling or raising the voice. 2. The speaker may sound irrational. 3. Blame others for goal-inconsistent outcome. 4. Reference to a demeaning offense against me or what I care about. 5. Reference to violation of expectation, things not working out as planned. 6. The situation is illegitimate, wrong, unfair, contrary to what ought to be. 7. Challenging behaviours 	<p>Example of verbatim coded with point 4: 'The contempt with which managers were treated by Minister Barrette in Bill 10, that we were seen as expendable and as serving no purpose in an organisation'. (Sylvie – 2017)</p> <p>Example of verbatim coded with point 6: 'I think irritated would be the word because I kind of feel like something's being forced on me that I only partially believe in'. (Sylvie – 2019)</p>
Frustration Liu and Maitlis (2014)	<ol style="list-style-type: none"> 1. Direct expression of frustration. 2. Unable to or delayed in doing something or getting something because of external obstacles. 3. Referring to something that does not work, that is unsatisfactory (cue added by the authors) 	<p>Example of verbatim coded with point 1: 'We have client information systems that don't communicate with each other, and there aren't many facilitators. That's probably one of the frustrating aspects that comes to mind in this conversation' (Caroline – 2017)</p> <p>Example of verbatim coded with point 2: 'I don't have all the resources I need, it's hard for me to access the data'. (Olivier – 2017)</p>
Hope The authors	<ol style="list-style-type: none"> 1. Explicit statement of hope ('I hope...') 2. Statement concerning a better future and a temporal disruption: a better thing/the best thing will happen soon. An object, a situation, an individual or a group may be the source of the temporal disruption. 3. Statement of a better future resulting from difficult decisions with contradictory goals or objectives. 4. Statement of an uncertain (occurrence or non-occurrence of an event) or ambivalent situation leading the individual to think about a promising future. 5. Simultaneous presence of positive and negative elements in discourse on the situation. 	<p>Example of verbatim coded with point 1: 'We hope things will be better than five years ago'. (Olivier – 2017)</p> <p>Example of verbatims coded with points 2 and 5: 'So today it looks like, it looks like we managed to rebuild the foundation. So what we would like is to have the space to add some frames back and then redistribute the support that was abruptly cut off. Because there are some proposed clinical services that can't be provided on their own. It takes offices, computers. It takes, um, support, it..... So that, in essence.... It's just that we haven't finished... rebuilding... but about that, I feel, as I told you, that the foundation is in place, but then we need to, to, to continue redistributing our support for the programme'. (Marie – 2019)</p>

The coding work we carried out about affects helped us identify similar mechanisms in the two phases of the study (2017 and 2019). To highlight the similarity of the mechanisms regarding the affective life of neoliberalism as the story evolved, we call the results of these two phases Act I and Act II, in reference to theatre and performance tradition (where atmosphere and the sharing of affects is present, Marsh & Śliwa, 2022). The results will show that during each Act, a harmful situation exacerbated by the presence of tools provoked negative affects as well as the presence of hope for a better future, particularly through tools.

4. The affective life of neoliberalism in 2017, Act I

This section of the results examines the affective life of neoliberalism in the Quebec health and social care sector in 2017. It begins with an expository scene⁶ describing the background for the system's major reform, introduced in 2015. It then presents the resulting collective affects in the health and social care facilities and the space the tools occupied in this atmosphere of measurement in 2017.

4.1. Expository scene⁶: Major reform to the healthcare system

4.1.1. Public complaints regarding difficulties accessing healthcare

In early 2014, the press (Le Devoir,⁷ Huffington Post,⁸ Radio-Canada⁹) reported on the public's dissatisfaction with the healthcare system. These articles were based on the results of a CROP Radio-Canada survey and an investigation by the Commonwealth Fund. Some of the findings report that 26 % of individuals were highly dissatisfied,¹⁰ and only 25 % considered the healthcare system to be fairly effective.¹¹ Difficulty of access to care, particularly access to a family doctor, emerged as a key factor in the dissatisfaction.¹² The 2014 report on the performance of the Quebec health and social care system produced by the *Commissaire à la Santé et au Bien-Être* (CSBE)¹³ points out that 'Quebec has the highest proportion of the population reporting difficulty accessing routine or follow-up care in the past year' (p. 102).¹⁴ In its report, the CSBE suggests a number of avenues for increasing access, continuity of care and coordination, including (1) use of electronic records and information transfer technologies by doctors, and (2) development of primary care group practices and guaranteed registration with one of these groups for those who want it.

During the 2014 electoral campaign, all the political parties, in response to the widespread dissatisfaction, stated their desire to improve access to healthcare. Gaétan Barrette, the candidate who would later become the minister of health, emphasised that his party's strategy (the Quebec Liberal Party) differed from the other parties because of its methods, not its objectives.¹⁵ Some of his proposed measures included a pledge to increase the number of nurse practitioners and to create 50 extended-hour clinics. These services were suggested to help ease the bottleneck in the healthcare system and provide access to primary care. The Liberal Party's promises also included a major reduction in bureaucracy which would lead to savings of \$300 million, a figure that would finance all the proposed measures (Fig. 1).

4.1.2. Budget cuts, centralisation and deployment of Lean tools

Very shortly after his party won the April 2014 elections (with 41.52 % of the seats), the new minister of health proposed a deep overhaul of the healthcare system. This reform was buttressed by a number of press conferences, press releases and documents stating that the reform would place the patient at the heart of the decisions (Departmental press release, 2014¹⁶). The minister stated that the reform symbolised a change in culture for the benefit of users (Minister's presentation to the National Assembly, 2014¹⁷).

The new government's first major project was to restructure the healthcare network. In early 2015, Bill 10 was enacted under closure.¹⁸ The bill led to the amalgamation of 182 facilities¹⁹ into 34 (13 integrated health and social services centres, called CISSS, nine integrated university health and social services centres, labelled CIUSSS, and 12 independent facilities). The regional health agencies, whose mission was to bring services closer to the public and facilitate the movement of individuals within the healthcare

⁶ The expository scene presents the setting before the action in plays.

⁷ Les Québécois fort critiques de leur système de santé | Le Devoir.

⁸ Un système de santé insatisfaisant au Québec selon un sondage de Radio-Canada | HuffPost Politique.

⁹ <https://ici.radio-canada.ca/nouvelle/657236/sondage-elections-systeme-sante>.

¹⁰ <https://ici.radio-canada.ca/nouvelle/657236/sondage-elections-systeme-sante>.

¹¹ Les Québécois fort critiques de leur système de santé | Le Devoir.

¹² Les Québécois fort critiques de leur système de santé | Le Devoir.

¹³ The CSBE is an independent entity charged with evaluating the performance of the health and social services system in a transparent and impartial manner.

¹⁴ 2014 CSBE report.

¹⁵ Santé: un accès qui a de l'allure | HuffPost Politique.

¹⁶ <https://www.msss.gouv.qc.ca/ministere/salle-de-presse/communique-809/>.

¹⁷ <https://cdeacf.ca/actualite/2014/09/26/quebec-propose-reforme-majeure-systeme-sante>.

¹⁸ Exceptional procedure the government sometimes uses to expedite the passage of a motion or bill (Motion de procédure d'exception – Assemblée nationale du Québec (assnat.qc.ca)). It determines the duration of the debate for each of the uncompleted stages of the study about the adoption of the motion (Procédure législative d'exception – Assemblée nationale du Québec (assnat.qc.ca)).

¹⁹ These 182 facilities included hospitals, local community service centres, residential and long-term care centres, child and youth protection centres and rehabilitation centres. We are thus observing the merger of establishments providing primary care, secondary care and tertiary care services, long-term care services, social services and rehabilitation.

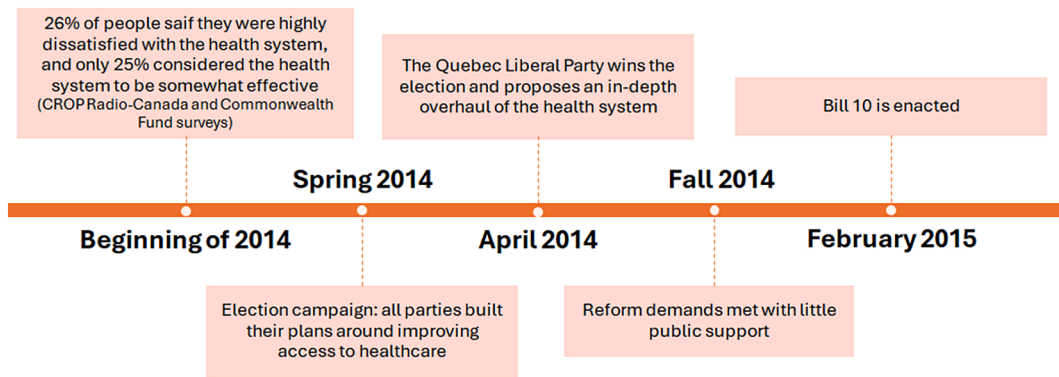


Fig. 1. Summary of the background behind the reform.

network, were eliminated. With the elimination of this institutional level between the government and the healthcare facilities, the boards of directors of the CI(U)SSS would report directly to the minister of health and social services. The minister would appoint the board of directors and the executive director of the CI(U)SSS. These mergers thus led to centralisation of power and reduced citizen and employee representation in decision-making bodies, and weakened the unions (Plourde, 2021).

To accompany the change in culture the government wanted, and particularly to develop a performance culture based on continuous improvement, many tools associated with Lean philosophy were deployed in the healthcare network, such as Kaizen, A3 and dashboards.

In addition, physical spaces were designated for monitoring performance measurement. These areas made performance achievement or non-achievement visible and were intended to be 'led' by managers. This meant that the team would discuss the figures in these areas periodically and action plans would be drawn up to support performance. In each facility, an entire room called the control room would be devoted to senior managers carrying out this endeavour. In the 2015–2020 strategic plan, the deployment of control rooms appeared to be a key indicator for the implementation of management focused on continuous improvement. A section labelled the 'efficient organisation' set out the objective to implement management based on continuous improvement whose indicator would be the percentage of facilities that have deployed their strategic control room, with a target of 100 % of facilities in 2018.

The control rooms' operational aspect consisted of visual stations containing panels with graphics and dashboards displayed so as to be easily seen by employees (for example, in a hallway). Their purpose was simply to illustrate, using a colour code, whether objectives had been reached. They were therefore aimed at ensuring the objectives would be monitored.

As had been announced, the reform came with budget cuts that led, in particular, to the elimination of over 1,000 managerial positions. In 2016–2017, healthcare expenses fell for a second time in the history of the Quebec health and social services network, dropping by 1.7 % compared with the previous year²⁰ (Plourde, 2021, p. 197).

4.1.3. Muted opposition to the reform

A number of organisations that worked with users, workers and caregivers²¹ highlighted the hidden agenda behind the reform, declaring the following: 'We assert that the premises or initial assertions on which the whole idea of management-optimisation is based have more to do with the process of privatising public services—the absolute dogma of neo-liberalism—rather than any genuine intention to make improvements. These approaches and models were developed at the same time as an increasingly aggressive neoliberalism was taking hold and the State was moving into "governance" mode rather than strengthening democracy [translation]'.²² The unions also decried the introduction of the reform. Daniel Boyer, President of the Quebec Federation of Labour [translation of: Fédération des Travailleurs du Québec], explained: 'There are other things to do in the healthcare network than marshalling our energy and money to restructure the network. Could we use our money and energy to provide care and services to the public?'²³ This sentiment was shared by Jean Lacharité, President of the Confederation of National Trade Unions [translation of: Confédération des Syndicats Nationaux] (CNS): 'They're sucking up the budgets where the system is already bleeding. This risks distorting social missions and denying troubled youth, people with

²⁰ Canadian Institute for Health Information

²¹ The three organisations were RÉCIFS (*Regroupement, échanges, concertation des intervenantes et formatrices en social*), which has been critically involved in the organisation of services and work since the implementation of the optimisation approach, on a personal basis and outside of any professional, union or political allegiance (see the RÉCIFS brief, <https://www.recifs.ca>); Ex aequo (<https://www.exaequo.net>), a Montreal-based organisation dedicated to promoting and defending the rights of people with motor disabilities; and RIOCM (<https://www.riocm.ca>, *Regroupement intersectoriel des organismes communautaires de Montréal*), a collective action group representing community organisations to the various levels of government.

²² (La Déclaration de résistance à la nouvelle gestion publique dans la santé et les services sociaux, in *les Nouveaux Cahiers du socialisme*, No. 12, Fall 2014).

²³ <https://ici.radio-canada.ca/nouvelle/693737/gaetan-barrette-fin-consultation-reforme-sante-pouvoir>.

intellectual disabilities, etc., the services they are entitled to because there simply isn't enough money in the budget [translation]'.²⁴ These complaints did not seem to be strongly echoed by public opinion, however.

4.2. An uncertain context fraught with negative affects but giving rise to hope

This section shows how the atmosphere of measurement is diffused via tools that permeate spaces and which, in a setting of uncertainty, provoke negative affects. However, this context of uncertainty also fosters hope for the future.

4.2.1. New tools that permeate the space

Between 2015 and 2017, measurement began to permeate the space and was especially visible on the walls. The control rooms were lined with indicators, as in [Photo 1](#), showing a strategic control room as a round space where windows alternate with Lean posters. The posters displayed rhetorical ideas—the building blocks of the Lean approach ([Waring & Bishop, 2010](#))—concerning mission, values and vision. The CIUSSS's stated mission was to offer 'not only a wide range of general and specialised health and social services, but also to ensure they are accessible, effective, efficient and of high quality'. Such rhetoric concerning performance, which places effectiveness and efficiency above quality, is language that divert from the care work. One of the values, 'commitment', was understood in a sense that was specified in brackets, i.e., the 'desire to surpass oneself'. Thus, the concept of competition was juxtaposed with that of commitment, which may have been understood in terms of its collective dimension and as a concept of solidarity; however, the idea of collaboration was present only as a complementary value. 'Passion,' mentioned as a fundamental value, was consistent with the expectations placed on the professional staff, which went beyond traditional work and strictly personal feelings. The 'solid foundations' of the vision were excellence, innovation, stimulating work environment, and user-partner approach. This managerial vocabulary of continuous improvement via Lean was clearly imbued with neo-liberal rhetoric and was disseminated across the four cardinal points of the room as though the individuals were expected to follow each of these directions.

The measurement wall (see [Photo 2](#)) highlights critical performance elements. 'This here is the 'measurement' wall, so we've given ourselves 18 indicators, which are on this side. Each month, when there's a workshop, we select three of the 18 indicators as critical indicators'. The control rooms also visually highlight performance problems: 'What we monitor is progress, when it drops, like this, it's because of DI TSA DP [Intellectual Disability, Autism Spectrum Disorder and Physical Disability]—access to services, for high priority cases and specialised services. We started the year being consistently on track but then we fell off. So now it's becoming a potential problem. And this is probably an indicator that will be discussed next Thursday. And the indicators are all on one wall. We place the more critical indicators on [the walls] ... print them on a yellow sheet so that they're prominent.' (Olivier, 2017).

The control room became a key factor in the management teams' weekly meetings. It provided structure for the space and how the meetings unfolded, since workshops in the room were limited to 30 min and proceeded according to a predefined action plan: 'It usually happens in the same room. When we arrive at the meeting at 9 a.m., Mrs. X tells us what she'll be doing. The "control room" part begins at 10 a.m. So, she gets up and walks over to an area and then everyone gets up and follows her into that part of the room. Then after that, they all go and sit back down around the table and continue with their activities' (Charlotte, 2017). The space occupied by the room is important: 'Before there were control rooms, people were able to perform their management functions without it. They had a normal agenda. And they would sit around the table and go through the items on the agenda. Now they're told, "You're going to talk about your projects using a wall with indicators, objectives, etc." So they do that bit on the wall, and everyone gathers around. And then Y, or Mrs X, directs the session, goes over her indicators, etc., but doing her management bit on the wall. After that, if they weren't able to discuss certain points or things, they just address them in the traditional way' (Charlotte, 2017).

After reviewing the critical indicators, the session ends with the action plans, which are displayed on another wall: 'Basically, the session also ends ... with a wall, it's the action plan wall aimed at getting us going for real and making course corrections; it translates into the solutions that have to be found to correct the problem between now and the next session.' (Olivier, 2017).

The control rooms are Lean devices that, according to Waring and Bishop (2010), are coupled with a rhetoric through which Lean is formulated and interpreted. They are also a ritual (a social practice in action) and a place where power relations play out. In addition to these three factors, the spatial dimensions of the control room play a vital role here because they show the extent to which the premises are permeated with measurements that managers and professionals cannot do without, both because of their visual and usage dimensions and the fact that people interact around these performance 'walls'. In such a setting, the omnipresence of measurements contributes to sustaining the atmosphere of measurement.

4.2.2. Negative affects in relation to tools

As the tools became more pervasive, this large-scale deployment provoked criticism and frustration. Some managers complained that the indicators did not allow for an overall picture of patient satisfaction. The main indicators being tracked by those in the field included wait lists (number of persons waiting for care), wait times, number of visits carried out by professionals over a specific period and hours of service provided. Some respondents pointed out there was a lack of harder-to-measure indicators that would make it possible to discern satisfaction from the standpoint of the patients. The managers felt that service quality was good, but this was not reflected by the indicators used. They were disappointed with the current performance measurements: 'You have to reach X percent, but that doesn't account for all of the human experience we deal with... And it's hard to justify one's actions in this environment' (Adeline –

²⁴ <https://ici.radio-canada.ca/nouvelle/693737/gaetan-barrette-fin-consultation-reforme-sante-pouvoir>.



Photo 1. The control room as a space where performance measurement take root.

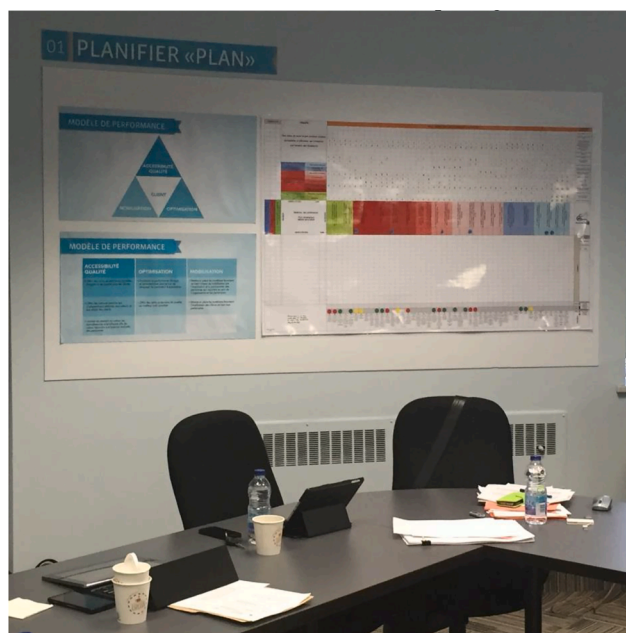


Photo 2. Indicators displayed in a control room.

2017).

Beyond the type of indicators used, managers complained about the burden of monitoring them. For example, Marie explained that she spent a great deal of time looking at her targets, especially for access to care. Sylvie expresses a feeling of regret regarding the increased pace of production of the indicators expected by the Ministry.

In addition to this burden, respondents pointed out the lack of appropriate resources. Sylvie said the constraint of producing

indicators was all the greater because some departments had problems accessing information in some departments, leading to feelings of dissatisfaction: *'As a manager, I find it really challenging to check out the information on the various sections of my team. Some sections ... are harder because the information system is less up to date'*. Frustration is a prominent affect in the practice: *'Sometimes, the [professionals'] frustrations go beyond not having all the tools they need but have to do with the difficulty of getting the data'* (Olivier – 2017). It appears to affect everyone: *'We have client information systems that don't communicate with each other, and there aren't many facilitators. That's probably one of the frustrating aspects that comes to mind in this conversation'* (Caroline – 2017).

In the meantime, managers were concerned about how the employees were affected by the transformation the network was undergoing because of the new tools.

All the managers reported that the teams felt increased pressure and considerable fatigue from the implementation of the performance improvement practices. Adeline explained that her teams were experiencing *'a lot of performance pressure..... Some of our teams are exhausted and they fall sick, which means we're left with no staff, so we have to be careful'*.

The managers pointed out that these employee experiences were partly due to the emphasis on performance measurement. Marie explained: *'I would say that the hard part with making the connection with the team is that there's lots of pressure because of having to respond to the results indicators and to demonstrate that we perform well even though the numbers and the clinical reasons that can explain the lower figure are sometimes very difficult to argue'* (Marie – 2017).

This situation fed into the frustration that employees and managers experienced because the indicators suggested they were underperforming, and this weakened their teams. They also felt sceptical and worried because of the relative uncertainty surrounding their ability to justify their performance and to mobilise their teams.

4.2.3. Hopeful future prospects

The managers stated that as for any large-scale change project, it would take time to perform the implementation and reap the benefits; and that we'll have to come back in two years to see the real impact of the reform.. They had a hopeful attitude with respect to their current situation and envisioned a better future because the present was hard: *'Once we get used to the new method, once we know who to call when we have a question, things should get better again, and, well, we hope it'll be better than it was five years ago'* (Olivier – 2017).

Managers were confident in the ability of Lean management and its tools to support the improvement of the network's performance. Caroline pointed out that she thought that *'Lean has changed the organisation ... because I think it's helped us, it's helped me get a vision across, we haven't implemented everything, but we're moving towards that. And then it will be exactly what I think we should be doing'* (Caroline – 2017). Patricia was highly enthusiastic about the tools, a feeling made visible by several cues, particularly vocal ones (excited tone – Liu and Maitlis, 2014) and verbal cues: *'I'm obsessed with the performance measurement tools'* and *'I'm absolutely convinced that we have to do it, we have to move in that direction'*. Louise expressed hope when she emphasised the part that the tools can play in improving proximity to her teams: *'It's going to be productive. We're bringing performance and continuous improvement tools closer to the teams. The impact will be interesting to see.... Changes are going to happen on the ground and the rest will follow ... but the new tools will enable us to provide support both to managers and to the professional staff, with more hands-on tools that will basically enable them to better understand and monitor performance items'* (Louise – 2017). The managers who set up their visual stations were satisfied with the stations' ability to bring them closer to their teams. Anne eagerly emphasised that *'the visual stations were shared with the employees, it's truly a bottoms-up way to get them involved'*. Her feelings were identifiable through several vocal cues (particularly very close to excitement; energetic tone; fast pace) and verbal cues.

The managers found the reform exciting and rewarding and were happy to help instil a new culture: *'I'd like to add my bit and say that I consider myself privileged nonetheless to be, to work on building what is, in effect, a new culture, and it's not just a matter of delivering tables or monitoring tools or putting posters in a control room. I have the genuine feeling that behind that there's a whole influence on organisational culture that this position makes possible. And that's very, very exciting, very rewarding'* (Olivier – 2017). The enthusiasm is based on the freedom of initiative that the managers had and the speed at which the changes were occurring: *'We're very, very proactive here. We're proactive, it's a great thing. In fact, that's why I came here from somewhere else. That's one of the reasons, and it's very exciting. We put a lot of things in place, the improvement strategy, from the very beginning. We make progress as we build. So that's, that's good because the transformation is huge, but we make great strides all the same'* (Marie-Andrée – 2017 – vocal cue: energetic tone). The managers were also driven by a sense of hope, a feeling based on the idea of disruptions (changes) from innovation in their sector: *'I really like continuous improvement, not being stuck in the same patterns, as in "this is how it works and that's how it used to work, and it still works that way". I love the idea that we can innovate, that this is bringing innovation, and that we can think of other ways of doing things, other ways of working'* (Adeline – 2017).

Our results show that two years after the reform was rolled out, the performance culture was gaining traction in the health and social care facilities and reinforcing the position of quantification in the atmosphere, which we have labelled the atmosphere of measurement. Lean tools foster increased quantification, which permeates the environment and supports the emergence of shared affects. The effect of the transformations brought by the tools were beginning to be felt by the employees and were a concern for the managers, who reported many negative affects but collectively subscribed to hope in a better future.

5. The affective life of neoliberalism in 2019, Act II

This section of the results examines the affective life of neoliberalism in 2019. It begins with an expository scene describing the damaging situation that took hold in the healthcare network, and then presents the resulting collective affects in the healthcare facilities and the position of the tool in 2019's atmosphere of measurement.

5.1. Expository scene: Increased awareness of the distress experienced by the professional staff, and change of government

Beginning in 2017, employees began to make their voices heard publicly. Despite their duty of loyalty,²⁵ they denounced staff shortages and their intense emotional distress in the media: 'A nurse wrote *HELP* in capital letters on Facebook as she reported an increasingly deteriorating situation...'. 'Due to staff shortages, a number of patients had to stay in bed to eat their meal because there was not enough staff to provide for patients' needs.' 'It's an upsetting situation for patients, family and staff alike [translation]'.²⁶ In the same area, a nurses' sit-in was held in 2017,²⁷ followed by others in early 2018 in various locations around the province.²⁸ Other voices spoke up, including employees deploring impacts on quality of patient care. One wrote: "I'm leaving my shift in a totally preoccupied state because I left my patient in an unstable condition", she wrote about one of the patients, "and I wasn't able to complete my tasks [translation]".²⁹ Youth protection departments reported the same concerns: 'The workload is too heavy. Too many cases to manage [translation]'.³⁰ This led to code of ethics violations.³¹ 'Healthcare workers are crying out [translation]' in increasing numbers.³² These conditions gave rise to particularly intense negative emotions.

The unions reported many such cases of professionals in distress, and the Association of managers in the health and social services sector [translation of: *Association du personnel d'encadrement du réseau de la santé et des services sociaux*] (APER) stated that managers shared that observation. However, managers who wished to report the reform's adverse effects would have a hard time doing so because they had to follow the Department of Health's requirements.³³

Civil society, academics and electoral candidates found opportunities during the 2018 elections to seize upon the issue. Some academics highlighted the issues surrounding work conditions and salaries in the healthcare sector, stating 'that [these issues] were intrinsically linked to service quality'.³⁴ Some elected officials and electoral candidates spoke on the topic as in this observation from an opposition MNA candidate: 'To provide quality care to the public and for our system to be more efficient, we need employees who are motivated and supported. How do you expect to attract new people to the profession with the type of conditions we have, where there is a shortage of labour and resources [translation]?'.³⁵

Coalition avenir Québec (CAQ), a young party founded in 2011, asserted it was aware of the difficulties of the healthcare network, explaining the following in a campaign: 'The professionals in the network, for their part, are under enormous pressure period. Doctors, nurses, orderly—everyone is overworked. Absenteeism and burnout are on the rise. The "nurses' crisis" at the start of 2018 is eloquent proof of this feeling of exasperation [translation]'.³⁶ The elections were followed by the appointment of a new minister of health, a former manager in the healthcare network. In her opinion, 'the first thing to do is to change the tone within the healthcare network and adopt a collaborative approach and work together'. She committed to improving 'the working conditions of medical staff, particularly nurses and beneficiary attendants [translation]'.³⁷

The CAQ still relies on tools (indicators) to ensure that the healthcare sector reform would be positive. In the same campaign document, indicators are part of the solution suggested to improve the state of the sector: 'Our health and social services network is therefore in urgent need of oxygen. The next health minister must focus on listening and collaborating. The minister should prioritise best practices in managing public funds that relies on an assessment of patient outcomes and satisfaction based on reliable indicators. The minister must return to placing the patient at the heart of decisions and must trust the managers and the professionals in order to restore their sense of belonging [translation]'.³⁷

5.2. Anger as the source of renewed hope

This section presents how managers' affects changed from frustration to anger and discusses the role of the tools in maintaining hope in an atmosphere of measurement.

5.2.1. Angry managers uncertain about the future of the healthcare network

In 2019, the managers were angry about the lamentable situation, which had then become public knowledge.

²⁵ Duty of loyalty and allegiance to the constituted authority are part of the Quebec public administration statement of values. This statement stipulates that individuals are required to defend the interests of their employer and avoid causing the employer harm, such as adopting inappropriate language or behaviour or disclosing confidential information.

²⁶ <https://www.lapresse.ca/actualites/sante/201806/01/01-5184141-une-infirmiere-suspendue-10-jours-pour-avoir-denonce-le-manque-de-personnel.php>.

²⁷ <https://www.lapresse.ca/actualites/sante/201806/01/01-5184141-une-infirmiere-suspendue-10-jours-pour-avoir-denonce-le-manque-de-personnel.php>.

²⁸ https://plus.lapresse.ca/screens/5c8abef9-79dc-4c53-8579-4d5e54cd9810_7C__0.html.

²⁹ https://plus.lapresse.ca/screens/5c8abef9-79dc-4c53-8579-4d5e54cd9810_7C__0.html.

³⁰ <https://www.lapresse.ca/actualites/2019-05-05/il-y-a-toutes-sortes-de-monstres>.

³¹ <https://www.lapresse.ca/actualites/2019-12-11/les-travailleuses-sociales-se-disent-amenees-a-violer-leur-code-d-ethique>.

³² <https://www.revuegestion.ca/dossier-sante-un-systeme-de-soins-sous-pression>

³³ <https://www.ledevoir.com/societe/sante/519184/les-cadres-s-en-prennent-a-gaetan-barrette>.

³⁴ <https://www.ledevoir.com/societe/sante/535821/promesses-electorales-en-sante>.

³⁵ <https://www.lhebdojustmaurice.com/elections-provinciales-2018/jacynthe-bruneau-presente-ses-engagements-en-sante/>.

³⁶ https://coalitionavenirquebec.org/wp-content/uploads/2018/08/document_orientations_sante_2018.pdf.

³⁷ <https://www.coupdoeil.info/2018/10/29/nouvellement-elue-pour-la-caq-dans-sanguinet-danielle-mccann-nommee-ministre-de-la-sante/>.

Each day, managers felt caught in a perpetual cycle of deteriorating work conditions, which they angrily described as “*the more you ask for overtime the more people exhaust themselves and risk falling sick or injuring themselves, and then there are the others, which poses another dilemma because it takes a long time to offset a labour shortage, as long as someone is on sick leave, it’s more work for the rest of the team. You have to manage all of that, to orchestrate it, which is a challenge*” (Anne – 2019 – Vocal cues: pitch and volume are uneven – voice cracks – Liu and Maitlis, 2014). The situation is reflected in the deterioration of many indicators (such as sick leave, absenteeism, resignations and additional hours for the teams on site) showing the professional staff’s state of distress.

The paradoxical injunctions they had to face discouraged and angered them. The government’s demands conveyed through the hierarchy of the CI(U)SSS consisted of improving performance about access to care, and therefore productivity, but also demanded to protect the teams even though the professional staff was already exhausted and under pressure and anxiety was pervasive in the workplace. As a result, they felt powerless, which fuelled their anger at an unavoidable state of affairs on which the managers had little influence: *‘I can’t say I’m not worried about staffing..... And it’s, it’s, it’s almost out of our control but we work hard to make improvements.... People are definitely tired (laughs). There’s no question that this has led to a lot of fatigue among our managers. Listen, according to surveys and all that, there are reports of a lot of fatigue, exhaustion, distress. Because on top of what we’re doing, we’re told we have to make cuts.... You rebuild but with fewer resources than before.... And everyone did what they could but with fewer resources than before. And it was (sighs), it was almost super-human (laughs)* (Marie-Andrée, 2019 – vocal cues: voice raised beyond the limits of normal tone; some syllables more strongly stressed; seemingly nervous laughs).

As the fears reported in 2017 came to pass, the managers became exasperated with the 2015 reform and the changes they brought, especially the tools and their uses.

5.2.2. Omnipresent tools that contribute to collective anger

Performance management increasingly permeates spaces, expressing itself more directly to employees as visual stations are now fully deployed. *‘I would say that they have been set up with almost 90 % of my teams..... So, essentially, I have a tactical room. My assistant managers have their tactical room with the coordinators. The coordinators have their visual stations with their department heads. The department heads have them with all their staff.... Our model for now is the mission displayed on the wall. It’s all over the CIUSSS, it’s the same model everywhere’* (Juliette – 2019). This large-scale deployment of performance measurement monitoring tools in the spaces sustained the atmosphere of measurement (Photo 3). It made measurement omnipresent, amplifying employee distress. Marie explained how the visual stations took up an increasing amount of space, even too much space, at a time when employees felt vulnerable: *‘We have to take it easy on our, our staff. And that’s what they’re offended by, when we put up visual stations. [What they see] offend them. So, in the end, how can we make this happen without reinforcing their performance anxiety?’* (Marie – 2019).

The tools and their uses gave rise to criticisms, frustration and weariness, provoking anger. The managers especially disliked that the objectives for access and quality of care remained constant while the volume of activity exploded (Sylvie reported a 200 to 300 % increase) but the resources allocated in response were not increased. The feeling of exasperation was aggravated by the fact the indicators did not always reflect the efforts expended to improve access to care: *‘I’ve changed so many methods ... We went with partners to try to reduce our wait lists. But all in all, they keep getting longer. I’ve never done so many assessments as I do now. We’re overperforming in taking on cases compared to before, but we look like we’re deeply underperforming because we’ve never had such a long wait list’* (Marie – 2019).

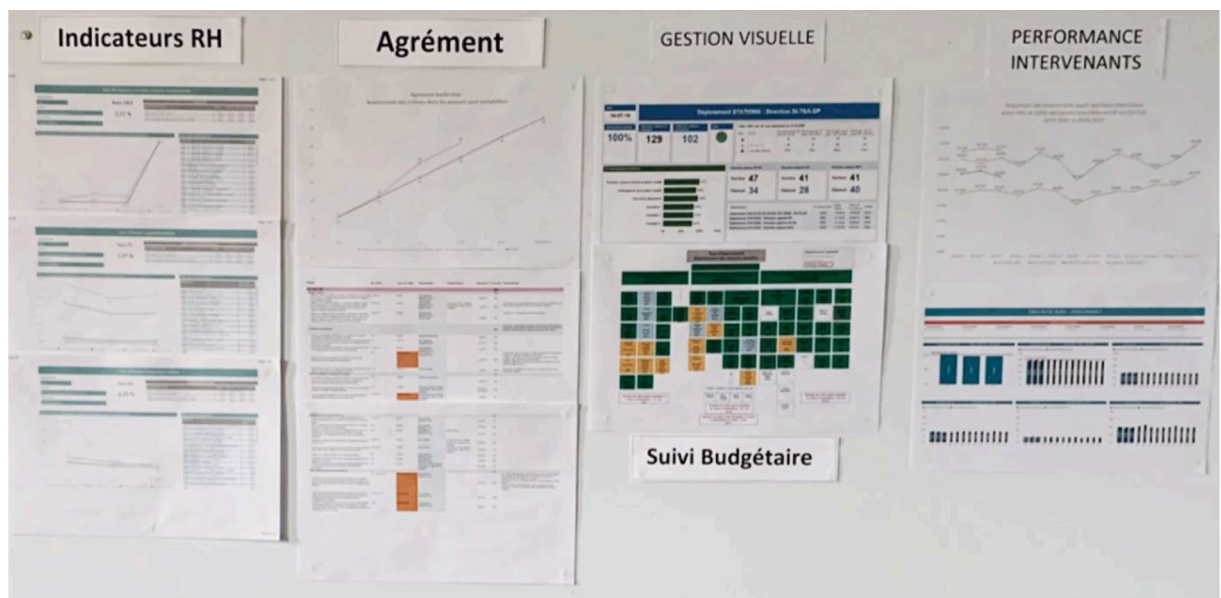


Photo 3. Example of visual station.

The managers also said that although the indicators demonstrated the HR issues—of which they were already fully aware—they did not provide solutions, and that mere implementation of the tools does not necessarily solve the operational issues. For example, the tools were thought to be particularly inefficient in helping solve recruitment problems.

These feelings also pertained to the constant use of Lean tools, which, in the managers' opinions, were not a panacea for all their woes. This sometimes led to them using the tools for activities they were not meant for: *'We use them for everything. At one point, we wanted to solve a problem that didn't even involve a service trajectory, but the idea was to do a Kaizen process. But if there's no trajectory, you can't even map anything. You know, you can't make a Lean process run that way'* (Patricia – 2019 - frustration vocal cue: moderate decreasing to low volume – Liu and Maitlis, 2014). They even reported that in some cases, using Lean was counterproductive: *'I have some manager colleagues who did Kaizens, and after the Kaizen, the situation got worse. And it's not because the Kaizen was badly run'* (Patricia – 2019 – anger vocal cue: voice raised beyond the limits of normal tone, some words or syllables more strongly stressed).

This visual station, a panel posted on a wall in a facility, displays a number of performance indicators: absenteeism and cost of salary insurance; number of encounters (customers) per day and week; client wait time before the first appointment, etc.

Criticism and negative emotions towards the tools, which had become impossible to ignore because they had invaded the physical space and people's daily lives, did not lead to their wholesale rejection, however. On the contrary, the interviews demonstrated an ambivalent stance towards the tools, which were thought to be unsuitable and restrictive but nonetheless offered hope because of the quantification they could provide.

5.2.3. Strong hope from quantification

While the managers expressed disappointment about having circumstances that were not conducive to implementing the tools, they remained hopeful that quantification would help them improve the situation in the network.

Several managers discussed the specific aspects of their situation that explained the problems they experienced with the tools. These include the fact that the managers were responsible for too many professional staff members, and the size of the team made it difficult for them to get people to participate during sessions at the visual stations. Some of the managers questioned the physical location of the stations if their teams were dispersed across several sites. Another problem was that making the tools relevant took time that they did not have. Sylvie explained: *'Making a dashboard with indicators is well and good but you still have to devote time to it. I'm concerned that my management team is unable to give it the time it requires'*.

The managers nonetheless felt that despite the circumstances, it was their responsibility to meet the challenges weighing on the healthcare system. The organisation's proper operation depended on individuals who must continue to set an example. One senior manager commented: *'It's great to see the impact of management through this experience in rebuilding the network. We deeply believed in it (laughs). And especially in the care we provide. You know, the people in, in the healthcare network, are often said to be devoted and caring. So, I think that was displayed, um, in everything because it all managed to be rebuilt'* (Marie-Andrée – 2019).

The managers were hopeful about the capacity of measurement to support them in the future, particularly with the arrival of the new government. Measurement remains but changes and pertains to disparate objects: *'I'm not saying that he [new CEO] will shove performance into the bin. No, but he'll, he'll deal with it differently. His words really, really, really focus [on the idea] of treating managers and employees well, giving them the opportunity to do their work properly'* (Patricia – 2019).

Further analysis reveals that the managers distinguished between tools and quantification. While they affirmed that the tools were limited in their ability to provide solutions to problems, the managers were deeply hopeful about quantification and wanted to use measurement to find ways to communicate what is amiss: *'The entire youth sector is very, very concerning. It's one of the current concerns. We've just added new indicators in that respect on the quality of the services provided to youth'* (Laura – 2019).

Hope in these new measurements was also expressed through prioritisation of HR indicators such as salary insurance and absenteeism rates, which reflected the crumbling organisational climate that they sought to improve. Explaining all the problems that arose in her efforts to mobilise her teams, Anne concluded on a positive note, saying she was eager to see the evolving mobilisation translated into an indicator: *'There will be a mobilisation measurement in our CIUSSS this fall, I'm eager to see it because the measurement will be better, they didn't measure it a year ago. But if they had, you know, we could have gotten information from it because ... mobilisation is really ... really, really poor compared to what it was'* (Anne – 2019). Although the situation was catastrophic, measurement brought hope.

Hope was boosted by the possibility of finding and using more suitable tools. In this sense, the tools are 'consumables'. The managers described the supposed technical obsolescence of their current tools as justification for having new tools. Marie-Andrée explained: *'Unfortunately, what I see is that we often start with the existing tool and then try to fit our activities around it. And that, in my opinion, is a serious mistake [...] we must continue to develop our service offering, we need to focus on needs, make sure the data are accurate and see how we can better put that data to use with a new tool, if necessary. But also allow ourselves to discard what's been around for ages'* (Marie-Andrée – 2019). One solution is therefore to 'consume' new tools.

In 2019, managers were still hopeful about the future, particularly because of certain disruptions (new government, new tools). Responding to the question of what the future had in store and after being reminded that she had expressed both hope and concern in 2017, Sylvie answered: *'Same thing. It's funny, I would have said it, I would have said more or less the same thing. I would say hope and fear today. Yes, hope and concern, same thing. Um, hope because I'm not a negative person. So, um, I expect, I always try to see the positive side of things. I think there are things that are going to continue to improve and all that, um, even if it's just in the technology, that sort of thing. But, um, concern, because it doesn't take much digging around to see what the network has in store in terms of demographics to realise that we're barrelling towards the cliff (laughs)'*. Sylvie thus expresses how her hope is built in a context so difficult that it can seem hopeless.

Our results show that the situation in the healthcare facilities deteriorated between 2017 and 2019, leading to managerial and professional burnout. Faced with the situation, the managers expressed their anger towards the reform and the use of the tools. However, the quantification that they made possible were still a source of hope. Quantification was not vilified and came to represent

hope, renewed hope, particularly because of the arrival of a new government that would improve quantification by taking into consideration the weighty matters, especially employee wellness. As the guarantor of hope, quantification reinforced the atmosphere of measurement that was driven by neoliberal logic, while it deflected criticism of this logic particularly through the hope propelled by the perpetual cycle of new tools or new uses of them.

6. Discussion

6.1. Accounting tools and affects

This article contributes to the literature that views accounting as an affective technology (Boedker & Chua, 2013). Firstly, our results reiterate that measurement tools are not neutral, but are symbolic entities (Clancy et al., 2012) that produce affects as part of their interactions with individuals, and they do so from the moment they are created (Taffler et al., 2017). The quantification tools used in the reform are not only identified as being able to distribute and disseminate affects in the organisations, they also appear to be able to configure and change, sometimes deliberately (Boedker & Chua, 2013), the affective levels in individuals. Second, our empirical study highlights several affects by asking questions concerning relationships with accounting tools and how these tools were used as part of the major reform of the health and social care sector. These affects may have a negative valence such as frustration or anger, a positive valence such as enthusiasm, or a mixed valence such as hope. Our research therefore corroborates the literature that demonstrates that accounting tools produce multiple types of affects (Bourmistrov & Kaarbøe, 2013; Chenhall et al., 2013; Gilbert & Everett, 2023; Hall, 2016; Repenning et al., 2022).

Our findings go beyond categorising affects according to their valence and contribute to emerging accounting analysis regarding mixed affects (within the meaning of Repenning et al., 2022). First, we show that affects with opposite valences may be felt simultaneously by individuals about the nature of accounting tools as well as their uses. This was the case with Lean tools, which produced frustration because they were inappropriate for certain uses, but they triggered hope at the same time. Our results therefore illustrate the existence of mixed affects about accounting tools. Second, our empirical study shows how tools can generate hope, an affect considered ambivalent (Vazard, 2022) by having both a positive and a negative valence. Our results therefore complete the definition of mixed affects and extends this definition about accounting tools. Mixed affects are not necessarily two affects with opposite valences that are experienced simultaneously but can also be affects that are intrinsically ambivalent.

Our research also puts forward a methodological contribution regarding the link between quantification tools and mixed affects. Drawing on the methodology of Liu and Maitlis (2014), we analysed discourses and highlighted affects triggered by accounting tools, thereby demonstrating this methodology's potential about the qualitative study of emotions in accounting. Our empirical study, along with the literature on ambivalent affects (Vazard, 2022), particularly hope, produced identification cues for hope (referencing uncertainty, expressing hope for a better future and temporal disruptions, factors explaining disruptions – Table 2). This made it possible to suggest methodological bases for the study of the hope affect about quantification tools, and more generally for the study of mixed affects in accounting (Repenning et al., 2022).

6.2. Accounting tools and atmosphere of measurement

Our article contributes to the literature on atmospheres by showing the influence of accounting tools on the spatial and collective dimensions of atmospheres. Our results show that accounting tools confer a collective dimension on affects (Anderson, 2009; Böhme, 1993). In fact, the managers' affects towards the tools were relatively identical and could qualify as relational psychological phenomena (Baxter et al., 2019). At the onset of the reform, tools that were perceived favourably contributed to the circulation of positive affects between individuals. This affective transmission (Brennan, 2004), this 'contagion' (Bissell, 2010), that circulates affects within collectives, contributes to the creation of an atmosphere characterized by a hope shared by managers that the situation could improve in the future. Our results also complement those of Baxter (2019) by showing that quantification sustains hope, given that modifying the performance indicators to reflect what mattered to the individuals (patient and employee wellness) was all that was needed for hope to reemerge.

In addition, our results highlight the way in which tools, as objects, gradually permeate spaces and thereby shape the atmosphere (Borch, 2010; Marsh & Śliwa, 2022). In this case, the tools took up space because they were visible on the walls of the facilities. By making indicators ubiquitous in people's daily lives, the atmosphere of measurement was amplified, and this atmosphere was a constant reminder of a deteriorating situation and the importance of measuring it. In addition, by making situations and facts somewhat visible and explicit, the tools became an important factor in the individuals' affective position about the reform. Our longitudinal study thus supports the idea that while atmospheres are in part unstable (Marsh & Śliwa, 2022; Thedvall, 2017), tools can contribute to their stability, particularly through their spatial inscription. In this respect, our results contribute to reflections on the spatial dimensions of accounting (Graham & Mcphail, 2024). Accounting tools permeate daily living spaces (Miller, 2001; Miller & Rose, 1990) such as the walls of an office or a hallway, in this case helping create an atmosphere of measurement that boosted neoliberalism, beginning in the space and then spreading to the healthcare sector and more generally to society. Accounting can thus be viewed as a socio-spatial technology of power (Beswick & Penny, 2018; Kass, 2020).

Our findings consider and illustrate the multiple resonances of the components of affect towards tools as they emanate from the human body and are enrolled in the material (Michels, 2015) and physical environments (Borch, 2010). Affects do not occur 'inside' or 'outside' the body, but rather 'between' bodies and when bodies interact with non-living organs such as technologies, images and material devices (Hall, 2016) including accounting tools (Miller & Rose, 1990). Accounting tools, omnipresent in space, sustain one

distinctive affect within collective spheres: hope, a prominent affect conducive to the affective life of neoliberalism (Anderson, 2016; Berlant, 2011).

6.3. Consumable tools that offer hope in measurement

Our study contributes to the accounting literature by showing that the ‘consumable’ nature of tools makes it possible to create, maintain and renew hope in measurement as a solution to all of society’s ills and problems, such as with delivery of public services (Arnaboldi et al., 2015; Desrosières, 2012). In doing so, they reinforce the spread of neoliberal ideology in the healthcare sector.

Neoliberalism is an ideology that establishes the principles of capitalism as unquestionable norms, such as the notion that consumption is an essential activity for individuals (Jackson, 2024). Illustrated by the ‘I shop, therefore I am’³⁸ paradigm, things, like living beings, are consumable—objects of consumption that can be or would be good to acquire and that should be discarded if they do not meet the standards set by trends, including managerial trends (Malmi, 1999). According to neoliberalism, everything is consumable, including capitalism which also reinvent itself as Boltanski and Chiapello (1999) indicate in their description of the ‘new’ spirit of capitalism that particularly values permanent change, innovation, flexibility and mobility. Thus neoliberalism, which internalises its own contradictions and absorbs the criticism it receives, is constantly renewing itself and is based on permanent change, which is seen as positive. From this perspective, the renewal of things is the standard, and objects, particularly accounting objects, are consumables that must serve a superior ideology.

However, since the essential must “remain in order for something to change [translation]” (Bourguignon, 2003, p. 27), we feel it is important to identify what changes and what stays in the accounting tools under study. By distinguishing the tools’ material dimensions from their managerial philosophy,³⁹ we observe that artefacts are successively sacrificed and consumed, and what is preserved over time is the idea of quantification. When the managers complained about the conditions, uses and consequences of the Lean roll-out in their departments, they were directly expressing reservations about the artefact they were dealing with on a daily basis, but the idea of measurement endured because it was desirable for the future. Thus, the very existence of measurement and its foundations are never really called into question (Bigoni and Mohammed, 2023).

The artefact was abandoned, rejected and rendered obsolete, while the idea of quantification was both maintained and absolved: quantification was therefore not seen as a problem but as a solution, provided it would take on a different form (HR indicators instead of indicators regarding access to care and the work performed by the professional staff). The individuals rejected the obsolete artefact in order to build hope in quantification through new artefacts in which they could place more trust. However, their rejection did not have a deep or lasting effect, but rather served to reinforce the underlying dynamic that promoted the idea of quantification. Our identification of this dual action (constancy of the idea of measurement and consumable tools) contributes to work that highlights the power of tools in propagating ideological transformations (Chiapello, 2017), particularly neoliberalism (Wickramasinghe, 2015), which favours consumerism (Audier, 2022; Foucault, 2004; Haber, 2013), as in the reform studied here.

This process was therefore built both on the dissociation between the artefact and the idea of quantification, and on affects. The professional staff’s negative emotions were very present in their feedback but were not directed towards quantification. Quantification was desirable; it provoked positive emotions, whereas the circumstances were always considered not conducive to the appropriate deployment of measurement through the tools.

6.4. Atmosphere of measurement, neoliberal hope

Finally, our paper shows that accounting tools participate in the affective life of neoliberalism by diffusing an atmosphere made up of both measurement and hope. Whereas in Marsh and Sliwa’s (2022) account of performances in Poland, the atmosphere of fear gave way to the absence of fear through an assemblage of objects that fostered the emergence of new affects, our case shows that accounting tools promote the construction of an atmosphere of measurement. Particularly, the omnipresence of indicators from the Lean approach produced the normalisation of using measurement to assess the CIUSSS’s service performance. The managers played the measurement game either out of spite or out of belief, which was a way for them to not focus on the negative aspects of their environment, which were many. By notifying the public about the urgency of the situation in the health and social care sector, the government triggered fear among the professional staff, who, being alerted to the situation, were engaged in finding solutions within their level. Since the reform provided for the deployment of Lean as a solution to avoid waste and restore viable performance, the professionals seized on this measurement tool, and the affects related to the idea of measurement were very positive. In this way, the original fear was a strong vector for imposing the importance of using measurement as evidence and provoking positive feelings towards it. As in the case described by Gilbert and Everett (2023), in which fear and guilt served as levers to gain acceptance for neoliberal reforms, use of affects helped foster the dissemination of neoliberalism. By ‘tracing how neoliberal reason is attached to and invested in as it travels and is (re)formed’ (Anderson, 2016, p. 735), our case demonstrates the processes through which an atmosphere of measurement favourable to neoliberalism contributes to its affective life.

Hope plays a particular role in this process: the government played on the anxiety associated with the dedication of professional staff and the hope for a better future through measurement to roll out new measurement devices, which were seen as potentially providential. The very terms of Lean such as continuous improvement, quality and efficiency gave rise to hope in the resolution of

³⁸ Referring to Barbara Kruger’s 1987 artwork: I shop therefore I am.

³⁹ Temporarily and only for analytical purposes, and not because we believe both dimensions can be permanently dissociated.

problems (Thedvall, 2017). Our research shows that beyond the language of Lean, it is the possible evolution of the tools that produces hope. Since they have the capacity to renew themselves, to be consumed in order to reinvent themselves, the tools are levers of hope.

The striking contrast between the justifiable concern that the healthcare system was crumbling and the expectations towards a measurement that would resolve all difficulties corresponds to the movement of past disenchantment associated with the future re-enchancement described by Anderson (2016), constituting fertile ground for the professional staff's development of hope. The cruelty of hope Pettit (2019), frequently present in neoliberal regimes, is visible here when the professional staff contribute to the new measurement system and fully adhere to it. Hope in the tools contributed to neoliberalism, in particular by relying on individuals who were made responsible for the success of projects in the sector in which they were seen as winners (having kept or regained a position after the job cuts). Managers participated with renewed enthusiasm in the transformation of the healthcare system, which included a market logic in the hope of improving the current situation (Anderson, 2016). They felt they were doing the right thing for the sector as a whole and were personally involved, expressing pride in their participation and contributing their own skills and their understanding of the value of performance improvement tools for transforming the sector. The hope raised by the accounting tools was therefore a lever for guiding individual behaviour that nurtures neoliberalism, and ideological inclinations were achieved through individuals who were 'free' and willing (McKinlay & Pezet, 2017), although unconscious of their own contribution.

7. Conclusion

Our paper examined how accounting tools participate in the affective life of neoliberalism. Our results show that accounting tools play a part in this life by fashioning an atmosphere of measurement, where the omnipresent measure is the guarantor of the hope that keeps the (neoliberal) system in place. Accounting tools provoke and sustain hope within collective spheres made up of free individuals who are promised success at the price of increased responsibility. In this way, they fuel the process of neoliberalisation by virtue of the place they occupy in the affective life of neoliberalism.

Our paper makes four contributions. First, it contributes to the accounting literature that focuses on the links between tools and affects (Boedker & Chua, 2013; Repenning et al., 2022) by showing how accounting tools produce multiple affects, particularly mixed and ambivalent affects, including hope. Second, the paper adds to the literature on the role of quantification in neoliberalisation by highlighting the consumable nature of the tools that promote this process. This consumable nature instils hope in a future (better) quantification leading to perpetual development of 'new' tools and 'new' quantification. Third, the paper adds to the literature on the role of atmospheres in the affective life of neoliberalism (Anderson, 2009) by showing how tools, by participating in the construction of collective affects and permeating places, shape an atmosphere of measurement imbued with hope. Fourth, our article makes a methodological contribution by suggesting cues for characterising hope in discourse.

By analysing the link between accounting tools and affects and drawing on the concept of atmosphere, this paper offers multiple research avenues. First, it invites researchers to continue using the concept of atmosphere by incorporating space/location into our understanding of the relationship between tools and collective affects (Anderson, 2009; Ash, 2013). Further longitudinal studies and ethnographies could develop our understanding of the role of space more fully. Studies could also look at the reconstruction of atmospheres around new technological tools, for example, in the context of telemedicine or remote diagnosis, which would contribute to an increase in places of interaction between professionals or with patients. Second, through its methodological contributions, this investigation opens up the possibility of developing qualitative research into affects in the field of accounting (Repenning et al., 2022). It notably paves the way for the study of mixed and ambivalent affects, particularly hope, by identifying cues for this affect in discourse. Lastly, addressing the affective dimension of accounting tools could lead to studies on their contribution to ideologies in general, and neoliberal ideologies in particular (Audier, 2012; Chiapello, 2017), and invites making visible, exposing and highlighting the ontological and philosophical foundations of these tools. Whereas the public often views these tools as neutral, rational and objective; the literature underscores that their materiality makes ideologies tangible and disseminates them, as we show with affective mechanisms. Drawing on affects for these reflections would fuel discussions on how to approach this question beyond the sphere of critical researchers, particularly with students and the general public.

Authors contributions

The three authors listed have made a substantial, direct and intellectual contribution to the work, and approved it for publication. Each author contributed equally and the authors are listed in alphabetic order.

Data availability

The authors do not have permission to share data.

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Appendix A. Supplementary data

The French version of this article can be found online. Supplementary data to this article can be found online at <https://doi.org/10.1016/j.cpa.2024.102767>.

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