



Three essays on silences in management accounting, An exploratory research into power, talk and knowledge in management accounting in light of the exercise of silence

Caecilia Drujon d'Astros

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Thèse de doctorat

THREE ESSAYS ON SILENCES IN MANAGEMENT ACCOUNTING.

**AN EXPLORATORY RESEARCH INTO POWER, TALK AND KNOWLEDGE IN
MANAGEMENT ACCOUNTING IN LIGHT OF THE EXERCISE OF SILENCE**

A dissertation submitted

in partial fulfillment of the requirements for the degree of

PhD in Business Administration

and for the degree of

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*“Wait till you see that great figure appear, & catch the far glint of the sun upon his banner;
then you may depart satisfied, as knowing you have seen him for whom the earth was made,
& that he will proclaim that human wheat is worth more than human tares, & proceed to
organize human values on that basis.”*

Mark Twain to Walt Whitman

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Chapter 1 – General introduction

Interview, December 2018, at the end of the observation period.

- Me: “What is silence to you? If you had to guess, I don’t know, or imagine what it would be in an organization like this one?”
- Interviewee: (...) I think some silences are intentional, they are silences...which are political actually. Every degree of hierarchy must keep to him or herself part of the information because for example you have to present an image of concord between us and of course, the decision that was taken induced a lot of discussions and we were not all in agreement. So, whether it is at the level of senior management, or another more general entity silence is first...what is not said of the disagreements because we have to move on, or what is not said of the information which should not filter out, sensitive subjects, political ones. I think at every level we clear things out in terms of what we want to relay. That’s intentional silence. Which I would oppose to imposed silence. Imposed silence would be that which...I mean it would be all the pieces of information that are not passed on between collaborators either because there are no voices to express a discontent, a better way to do things or disapproval of a proposed solution for example. So yes, it would come more from the base and it would arise from the frustration of not having the voices to express something. There, yes, it would be a default, a default of an appropriate channel to be able to express something.
- Me: What about management accounting in all this? Do you make a connection between management accountant and silence? Or the circulation of information?
- (...) I think however, that there are some occurrences of imposed silence as a result of a progressive acculturation, the distrust, the fear of being controlled, dissected or precisely, not liking the response that we get. So indeed, management accounting is only truly effective if we tell it everything, if we don’t hide part of the costs, of time spent, or things like that. This trust, this transparency are obviously necessary conditions to its good functioning and there are obviously resistances to this. It might just be a lack of culture.”

This an extract from an interview I conducted with the adjoint CEO during my field study. This extract is interesting because the interviewee seems to attach importance to silence. She

considers silence as political, when senior management refrains from sharing sensitive information or show discord. Silence may also arise from the absence of voice opportunities. She also considers silence as information withholding from employees notably with regard to management accounting out of fear or distrust. As she mentions she considers silence to be somewhat incompatible with an effective management accounting which can only work properly if people are completely transparent. Interestingly, this person is one of the organizational actors I observed who would regularly withhold information from the management accountant, preferring to maintain grey areas over her activities, she would tend not to “tell it everything”.

This dissertation aims at showing that, on par with transparency, management accounting also produces silence and can work around silence. As mentioned above, management accounting is an invitation to “tell” that coexists with the politics of organizational life. Organizational politics may entail a form of silence from decision makers, to smooth discord, to showcase unity, to secure support. Management accounting may be an integral part of this political work, at all level of the organization, and thus an important tool in the creation and maintenance of silence. In the production, consumption, analysis and continuous crafting of management accounting numbers, organizational actors can choose, or be forced to organize out sensitive or complex information. Silence may arise in management accounting, for instance, to limit the extent of information that it produces, avoiding situations of “not liking the response we can get”. Every time management accounting information is considered difficult to read, or understand, difficult to share, or communicate with, unsatisfactory or even meaningless, it may be infused with a form of silence. A silence that is not limited to intersubjectivity, to elementary conversational rules, but that carries messages and strategies that consciously or not change organizational reality. There is a range of possibilities regarding the production of silence in management accounting, that has yet to be fully explored. This dissertation investigates how management accounting produces silence and focuses notably on how these silences may convey power. To better understand this realm of possibilities, the following section elaborates on the relation between silence and management accounting understood as producing, first communication, second knowledge, and finally power. The introduction will end on a detailed plan of the dissertation and a first glance at its contributions.

1. Silence, communication and cohesion

Management accounting has been traditionally considered as a system of information collection designed for effective decision-making, coordination and control (Preston, 1986). Simons defines management control systems as “the formalized procedures and systems that use information to maintain or alter patterns in organizational activity.” (1990, p. 128). While management control systems are traditionally considered essential in seeking and gathering information (Lowe, 1971), this research contemplates management accounting to be used to impede information gathering, prevent accountability and avoid feedback. The study of silence in management accounting offers the opportunity to explore these limitations and thus extend our comprehension of management accounting at work.

The following section builds from studies that have conceptualized management accounting as a mean of communication, expression and talk. These studies largely contributed to expand our understanding of management accounting and especially how numbers are consumed and made sense of. However, they overlook the limits to communication and talk and the silences that are sustained in interactions. The first part of this section lays out the main theoretical elements that conceptualize management accounting as a mean of communication as well as studies that have arisen to showcase its potential limits. The second part offers to extend this literature by considering the silences in the interactions surrounding management accounting.

1.1. Management accounting as a mean of communication, expression and talk

The accounting literature has conceptualized management accounting as an invitation to communicate. Management accounting is traditionally seen as serving the need of managers to be in the know, it serves the generation of flows of information through formal reporting and informal interactions (Roberts & Scapens, 1985; Preston, 1986). Accounting and accountability have been studied as key mechanisms in the circulation and communication of critical information as well as in the inclusion of stakeholders in the delivery of information (Sikka, 2009; Schillemans & Smulders, 2015). Pursuing efforts to move away from an understanding of management accounting as a collection of numbers to be taken at face-value, diverse streams of literature have offered a new perspective on how management accounting information is created, made sense of and used through interactions, expression and communication.

Scholars have shown that accounting can create abstract spaces that engage users in the visualization, performance and representation of objectives and strategic imperatives to

negotiate meaning and break down physical barriers and distances (Carmona et al., 2002; Busco & Quattrone, 2015). Busco & Quattrone (2015; 2018) define the enabling nature of incomplete accounting representations through the generation of productive tension, debate and continuous questioning. Other studies have constructed accounting inscriptions as a mean of expression of feelings and emotions (Boedker & Chua, 2013), or beliefs and values (Chenhall et al., 2017). Thus, diverse streams of literature have opened this notion that different features of management accounting engage users in conversations and negotiations. The literature on accounting talk made it its central point of investigation.

Studies of accounting talk have shed light on the verbal practices constitutive of accounting (Ahrens, 1997). Talking accounting enables actors to make practical sense of numbers and their injunctions. These interactions are key to determine the nature and use of accounting information (Puyou, 2018). Through conversational exchanges, practitioners and users give local meaning and relevance to accounting information (Ahrens, 1997). A focus on these verbal processes contributes to understanding the role and functioning of accounting in organizations (Ahrens, 1997). Hall (2010) puts these verbal processes at the centre of accounting in use. In his theorization effort, he shows that they are essential in constructing meaning and relevance for managerial work. Therefore, the essence of accounting numbers does not lie in their face value but rather in the discussions that unfold to give them collective, local and practical sense (Hall, 2010). Numbers carry meaning because of these discussions rather than through individual interpretations. Organizational practices are thus understood as a result of the continuous discursive and practical interactions between users, and users and tools. These daily engagement with one another as well as with accounting tools shape and are shaped by actors' interests, motivations and attention. That is to say that, not only do accounting practices offer a space for interaction, discussion and negotiation between human and non-human actants, but these interactions and the discussions, the talks, associated with accounting practices are constitutive elements of such practices. Thus, the literature on accounting talk has revealed that the possibility for users to speak and discuss aspects of reality, intentions and attention, are essential in determining the use, collective meaning and relevance of accounting devices.

These studies have offered valuable insight into how management accounting information is used, discussed and made sense of. However, some have noted limitations to accounting talk. Research shows that accounting talk is limited by the willingness or the ability of actors to engage in such conversations.

The ability to talk about accounting has notably been explored through the notion of financial literacy. While research on accounting talk tends to assume that ‘users’ are able to read and understand accounting numbers, studies around financial literacy have started to question the ability of actors to engage with accounting devices (Bay, 2018; Bay, Catasùs & Johed, 2014). Accounting literacy is defined as an ability that enables individuals to read and make use of accounting information (Bay, 2018). This stream of research posits that the impact of accounting representation is conditional to the ability of its audience to make sense of it, an ability that can be used to exclude or include actors from the accounting discussion (Bay, 2018; Bay, Catasùs & Johed, 2014; Killian, 2010). Indeed, Carruthers and Espeland (1991) demonstrated that the development of a numerate and literate audience was critical for accounting information to gain persuasive power. Thus, while management accounting provides information about the social world, this information is not necessarily understandable and usable by organizational actors. It is reasonable to assume that financial literacy may be unevenly distributed across actors and situations. Thus, actors who are financially illiterate or even partially literate, will not be able to talk about financial information and thus may be forced into silence.

Furthermore, the willingness to talk about accounting may also be a limiting factor. Few studies have explored the possibility that actors may not want to talk or divulge information about their work. Puyou (2018) proposes that accounting talk may not always be open and collective but rather occur in safe spaces and alternative channels. He studies systems of secrecy, defined as “as the purposeful revelation of information to some and not others” (Puyou, 2018, p. 15) and considers that organizational actors at different hierarchical levels may be reluctant to share insights into their work. Part of a management accountant’s work thus consists in working as strategic allies (Lambert & Sponem, 2005) to be included in gossips and confidences. Secrecy may be understood as a form of silence however, Puyou still considers the role of management accounting as information gathering, be it through informal back channels and the construction of trust. A study of silence may offer a new perspective on the existence of secrecy within management accounting practices whereby actors across the organization, including management accountants may exclude and be excluded from both formal and informal channels of communication.

Studies on incompleteness and accounting talk have developed on the notion that management accounting generates talk and that these conversations are essential for users to make sense, use

and build on the information and numbers provided. However, research on financial literacy and secrecy have suggested potential limits to this possibility to communicate in and through management accounting, be it per organizational actors' competence, or willingness to collectively share information., To contribute to and develop these research efforts, this dissertation investigates more systematically how management accounting may be used to exclude organizational actors from conversations and debates and thus force them into silence. The following section initiates an exploration into the types of silence that may exist within interactions.

1.2. The other side of the coin: silences in interactions

Some silences are constitutive of conversations. Researchers in multiple discipline have proposed that silence is not the opposite of language but is constitutive of it. The space for silence is thus carved out within language not beyond it (Pluth & Zeiher, 2019). This section explores these silences that exist in conversations.

First, silence is conceived as interactional, it is the space between words that give rhythm to a conversation. Dupret (2019) studied supervision sessions in a psychiatric outreach team, sessions aimed at discussing and practising the treatment approach used by the team on a daily basis. Dupret (2019) characterizes silences in this environment as a space to think, thus delaying decision- making, a space to listen and where different knowledge claims became possible, a space where meanings and definitions can be negotiated. Silence performs a “platform of potentiality” (Dupret, 2019, p.692), it enables the discussion of alternative work practices and facilitates organizational change.

Second, silence is considered a primary element of the tacit dimension of interactions (Polanyi, 1966). By definition, tacit knowledge cannot be articulated by verbal means, it is acquired through shared experience and immersion in practices, and it is enacted in silence (Cetina, et al. 2005). In his 2019 theoretical paper, Vollmer proposes to introduce tacit coordination in accounting as a distinct field of study. Tacit coordination is defined as “the full range of interdependent activities that happen without explicit instruction, solicitation or negotiation but produce distinct outcomes in a regular manner such as financial statements, reports, excuses, timesheets, invoices, or apologies” (Vollmer, 2019, p. 16). Acknowledging that the practice turn in accounting (Chua, 2007; Ahrens & Chapman, 2007) has not fully explored the silent dimension of accounting as a social practice, Vollmer (2019) suggests that integrating the

pervasiveness of tacit coordination into conceptualization efforts will contribute to further our understanding of accounting as a social accomplishment. Indeed, there is range of silences in interactions that pertains to a form of silent coordination. These silences may occur as agents who share similar dispositions develop a common understanding of situations such that this understanding and its behavioural implications do not need to be spoken out loud (Bourdieu, 1972). Silence in interactions thus pertain to the development of tacit coordination or a form of quiet adaptation to the situation or to one another.

Therefore, while the literature has rightfully developed an extensive research program around the possibilities to communicate and talk in, through and of accounting, it has not only excluded the potential limits to communication but has also largely ignored the other side of the coin, the silences in these accounting conversations. As elaborated rapidly above, these silences are diverse and may entail different mechanisms. This dissertation will not attempt a full investigation into the multiple forms silence may take. However, this work proposes to initiate the research effort into the silences that exist in management accounting practices and particularly within management accounting talks. As Vollmer (2019) suggests, silence is not solely an absence, silence enables a form of quiet coordination and sustains an image of cohesion which may reveal critical to the exercise of management control and necessitates further investigation.

2. Silence, knowledge and ignorance

Management accounting produces information that becomes meaningful through communication and interactions. It also constitutes a body of knowledge. Knowledge goes beyond information and decision making – knowledge is a form of government (Miller & O’Leary, 1987). Scholars have studied how accounting diffuses knowledge and provides tools to render activities amenable to intervention. To contribute to this stream of literature, this dissertation also shows that some may want to escape knowledge and that accounting can exclude from knowledge. Silence, understood this time not necessarily as an inherent part of an interaction but as a deliberate obstacle to the circulation of information, can be contemplated as a central element by which management accounting produces non-knowledge.

The following section first builds from a literature that has conceptualized management accounting as a producer of knowledge. While acknowledging the critical importance of these studies, I propose then to consider again the other side of the coin, the possibility for actors to

want to stay ignorant, to make others ignorant or to ignore entire forms of knowing. I contend that studying silence offers an opportunity to access this world of non-knowledge and to further our understanding of what management accounting produces, as vector of both knowledge and non-knowledge.

2.1. Management accounting as a vector of knowledge

Beyond information and communication, management accounting produces knowledge (Burchell et al., 1980). In the traditional perspective on management accounting, it produces a form of knowing (Bouty & Gomez, 2010) that enables the creation of valuable information for decision-making and management (Preston, 1986). But knowledge in management accounting is not only about an ensemble of information nor is it exclusively about knowing, understood as a form of awareness, it is also a form of power (Hopwood, 1987; Miller & O’Leary, 1987).

Accounting produces a new and influential body of knowledge that contributes to the creation and evolution of organizational order (Hopwood, 1987; Miller & O’Leary, 1987; Burns & Scapens, 2000). This expansion of knowledge (Miller, 1990) is all the more central to accounting that it conveys and stabilises power (Robson & Cooper, 1989). Miller & Rose, for instance have shown that management accounting constitutes individuals as objects of knowledge. The main organizational phenomenon, such as productivity, efficiency or risk are rendered thinkable and amenable to intervention through the production of various bodies of knowledge (Miller & Rose, 1990). Importantly in this literature, this knowledge is not technical but practical (Miller & O’Leary, 1987). The power of management accounting as a vector of knowledge lies in the perpetuation of regimes of truth and the subjectification of individuals as objects of knowledge and thus targets of intervention in service of programmatic ambitions (Miller, 2001; Lambert & Pezet, 2010).

Thus, management accounting as systems of knowing enables control (Burchell & al., 1980; Preston, 1986). Management accounting as systems of knowledge conveys power and entices discipline (Miller & Rose, 1990; Miller & O’Leary, 1987). This is important because it is a major aspect of the influence of management accounting on the social fabric of organizational life. It may thus be equally important to understand the role of management accounting in the production of non-knowledge. Studying silence allows to complete these studies and pursue their effort, by showing how management accounting also produces non-knowledge.

2.2. Limits of knowing, limits of knowledge: potentialities for the study of silence

Some scholars have elaborated on the possible limits to knowing and limits to knowledge. The works of Roberts (2009, 2018), on the one hand, proposes that transparency, understood as a form of knowing, can be essential to ensure accountability but also has limits. McGoey (2012), on the other hand, has proposed to study strategic ignorance, per which organizational actors actively search to escape knowledge. Silence may prove a useful concept to elaborate further on what these authors identify as potential limits to knowledge.

First, the literature mentioned above shows the role of management accounting in creating a form of transparency. However, Roberts (2018) questions the value of transparency, specifically, he questions the possibility to manage *only* with transparency. Managing only with transparency means focusing exclusively on managing what is transparent (Roberts, 2018). Through this focus, Roberts argue that managers detach themselves from local knowledge and operational complexities and devote their attention to internal control processes aimed at fulfilling external demands for transparency. This has two effects. First, operational manager' local knowledge is ignored, and thus silenced. Second, it creates a form of wilful ignorance per which "in contrast to the emphasis on knowledge sharing mechanisms and learning, in organisations driven by an exclusive preoccupation with what is transparent, positive benefits can accrue from a refusal to engage with others' knowledge of operational constraints, and from a self-conscious refusal of opportunities for learning." (Roberts, 2018, p. 57). This is important because Roberts (2018) opens an avenue for research into the potential drive for non-knowledge. More importantly, silence though not characterized as such is omnipresent. Silence can be exercised in the indifference toward local knowledge. Silence may thus be form of ignorance which in turn creates powerlessness. It becomes difficult to intervene on an activity that is maintained in ignorance. However, silence as ignorance is also a form of power. The power to create a zone of ignorance may enable organizational actors to maintain an activity out of the reach of the power of others and in doing so sustain a capacity and an exclusive power over these zones protected from the intervention of others.

Second, the work on the sociology of ignorance developed by Lindsey McGoey (2012) suggests that actors do not always search for knowledge. Consequently, ignorance may not be something to overcome or eradicate but may be actively cultivated by social actors. Strategic ignorance entails the deliberate avoidance of uncomfortable or compromising information. Her study of the financial crisis of 2007-8 (Davies & McGoey, 2012) notably highlights a double value of

ignorance that is built on a skilful use of silence. A social silence on unsettling knowledge sustains profitable activities despite the risk involved. Early silences are exploited to absolve blame and escape accountability for inaction. McGoeys work thus proposes that one important limit to knowledge remains largely unexplored which consists in acknowledging the value of ignorance for organizational actors. This work is also important because it suggests that silence may play an important role in creating and sustaining ignorance in organizations. This approach is consistent with the notion of “public secrecy” used by Radcliffe (2008) per which actors learn, share and pursue a quiet understanding of “knowing what not to know” (p. 103). Public secrets are collectively known but cannot be spoken or articulated and organizational actors must appear as though they do not know (Radcliffe, 2008). Again, silence may be understood as a manifestation of public secrecy. In that sense, organizational actors may actively seek to escape knowledge and thus impose silence on knowledgeable others or remain silent themselves to appear to be ignorant.

Thus, we may acknowledge that management accounting produces knowledge but there is still room to explore exactly how this knowledge may be used not to create a panopticon picture or to obey the tyranny of transparency (Roberts, 2009) but to exclude actors, narratives or issues, to create opacity and ignorance. An exclusive focus on knowledge in research masks the possibility that actors may act to maintain a level of ignorance, by maintaining others in ignorance to avoid their intervention or maintaining oneself in ignorance to avoid accountability. Roberts’ work and the sociology of ignorance propose that there is some value to non-knowledge or not-knowing. As silence may be an essential part in creating and maintaining a level of ignorance in organizations, I contend that studying silence may reveal essential to understand how management accounting produces non-knowledge. Importantly, as Vollmer (2019) refers to a stewardship of silence by accountants in interactions and tacit coordination, there can be a stewardship of ignorance per which management accounting is used to create and sustain a body of knowledge, and silence is used to determine what must stay out of the realm of knowledge.

3. Silencing, power and government

The literature tends to conceptualize management accounting as producing both communication and knowledge. Management accounting is also considered to produce power. Studies of silence in organizational studies have established that silence is an important

dimension of power relations. The following section explores the role of silence in the power of management accounting.

3.1. Management accounting and power

Studies into the socio-political role of accounting (Ansari & Euske, 1987) have investigated management accounting's embeddedness in power relations as well as its role in the production and articulation of power struggles (Morales & Sponem, 2009). Accounting has been shown to exert both coercive and soft power (Cooper et al., 1981; Covalleski et al., 1988). The following section develops the multiple dimensions of power inscribed and practised in management accounting systems explored through critical approaches. Three notions will be developed namely visibility, language and dominant voices.

The literature on power and control established that control exercises power by acting on visibility. The notion of visibility has been conceptualised as central to understand how power is exercised, notably, through the constitution of a self-disciplined subject. Using the notion of action at a distance, researchers have shown how accounts create visibility over employees' performance that creates an opportunity to act upon individuals (Robson, 1992). The notion of power found in Foucault emphasizes that personal autonomy is key to the exercise of power, as people are not mere subjects of power but a part of its operation (Rose & Miller, 1992). Robson used this notion to show how control operates at a distance through self-disciplinary mechanisms by creating an internal form of control and informing a conceptualization of the "self" (Robson, 1992). The power of control at a distance, resides in rendering individuals visible while maintaining the invisibility of surveillance (Robson & Cooper, 1989; Roberts, 1991).

Several studies have enriched our understanding of the power of visibility. Townley (1993) for instance characterized performance appraisal in British universities as a surveillance system built on an information panopticon that articulates and sustains asymmetrical power relations. For Covalleski et al. (1998), Management By Objectives (MBO) and mentoring are examples of programmes of control that document individual performance making multiple subjects visible to an unseen authority contributing to the constitution of subjectivities as corporate clones. Other studies have shown that visibility is articulated through multiple modalities such as spatial arrangements (Miller, 1992; Miller & O'Leary, 1994), accountability mechanisms

(Roberts, 1991) or quantification (Mennicken & Espeland, 2019). Thus, management control systems convey power by making actors visible, actionable.

However, there is a potential tension between the possibility to see and the possibility to talk. Actors or issues may be visible yet silenced. Silence can be also an interesting counterpart to visibility, in that robbing organizational actors of their voice or excluding issues from talk, suppressing fields of knowledge, can render areas of organizational life invisible. Making organizational areas visible does not make them sayable.

Studies that investigated the sayable, have explored management accounting as a language and a discourse. In their seminal work, Miller & Rose (1990) emphasize the role of language and discourse in the exercise of a governing power:

“it is in language that programmes of government are elaborated, and through which a consonance is established between the broadly specified ethical, epistemological and ontological appeals of political discourse to the nation, to virtue, to what is or is not possible or desirable -and the plans, schemes and objectives that seek to address specific problematizations within social, economic or personal existence. (...) The government of a population, a national economy, an enterprise, a family, a child, or even oneself becomes possible only through discursive mechanisms that represent the domain to be governed as an intelligible field with its limits, characteristics whose component parts are linked together in some more or less systematic manner (p.6)

Governmentality studies elaborate on the discursive possibilities embedded in the political rationality that frame possibilities for action and align individual interests with governmental programmes (Rose & Miller, 1992). Discursive mechanisms make action over the actions of people and things thinkable and practicable. Technical language specifically will serve as a translational and intellectual technology that renders reality, and people, governable (Miller & Rose, 1990; 1992; Miller & O’Leary, 1987). According to Miller & Rose (1990), the development of a national accounting system in Post-War France operationalized and enacted the language of a new political rationality that enabled economic and political planning. Beyond the evolution of national political programmes, inside corporations, the language of efficiency and corporate goals embedded in accounting devices contribute to the development of a disciplined and homogenized workforce (Covaeski et al., 1998). Thus, control systems define

discursive possibilities to create a rationality for its own existence and underlying power effects. Silence can play an important role in creating and crafting discursive possibilities.

However, these discursive possibilities may be distributed asymmetrically across organizations. Management accounting systems have been shown to convey power by allocating voicing privileges and sustaining dominant voices. In the Avatar Case, Cushen (2013) investigates the diffusion of positive and optimistic narratives around financialization and the replication of hegemonic financialized narratives through budgetary practices that obviates negative outcomes and suppresses voice. She shows notably how accounting practices encouraged a form of compliance that fomented the suppression of voice and a reluctance to highlight concerns (Cushen, 2013). In their 2013 Globalmarket case, Farjaudon & Morales evidence that in the production of consensus and under cover of objective necessity, accounting promotes specific interests and sustains positions of power through the silencing of discord. Building on Bourdieu's symbolic violence, the authors show how accountants gradually shifted the definition of "brand" away from a marketing-based definition to financial definition such that they gained and sustained a position of power with blind support of self-censored marketers. The rise of dominant voices is built on the exercise of silence. Yet few studies have focus specifically on how silence is fabricated and exercised to serve a dominant narrative.

Thus, power is omnipresent in management accounting practices through visibility, language and dominant voices. The power of visibility is to make individuals governable through the production of governmentality. The power of language is to give meaning and influence individuals' subjectivity through discourse. The power of voice is to render some narratives sayable and dominant through consensus and the censure of disagreement. Researching silence may help pursue the effort of these studies. Before proposing our notion of silence as government, the following section offers a rapid overview of the different mechanisms of silence that scholars in organizational studies and human resource have explored.

3.2. From silence to silencing, the role of silence in the exercise of power

In 1970, Hirschman introduced the concept of voice as "any attempt at all to change rather than to escape from, an objectionable state of affairs, whether through individual or collective petition to the management directly in charge, through appeal to a higher authority with the intention of forcing a change in management, or through various types of actions and protests, including those that are meant to mobilize public opinion" (p.30). He establishes voice and exit

as two main types of reaction to discontent with, or within, an organization. Using microeconomic mechanisms, such as elasticity and indifference curves, he demonstrates the role of voice as a recuperation mechanism, a role that had been disregarded by economists as well as political scientists (Hirschman, 1978). Organizational scholars have built on Hirschman's (1970) notion of voice to explore silence as an individual choice influenced by both personality traits and contextual factors. Three distinct streams of literature developed, first based on an understanding of silence as an individual choice mostly dependent upon individual characteristics, second, based on the notion that organizational factors may induce a collective form of silence. Third, scholars in human relations and employment relations have considered silencing as a form of exercise of silence from managers to employees, through information concealment and voice suppression. They have contributed to research efforts into the role of silence in power relations.

Silence as an individual choice

Various studies tried to understand why individuals sometimes chose to remain silent rather than talk. Building on the fundamental papers of Van Dyne & Le Pine (1998) and Morrison & Milliken (2000), scholars have studied voice, and to lesser extent silence, as distinct research topics in organizational studies. In this perspective, strongly inspired by psychology, silence in organizations is conceptualized as an active, conscious, intentional and purposeful practice that stems from a risk calculation and the interpretation of contextual cues by employees (Le Pine & Van Dyne, 2001). To understand voice and silence behaviours, authors have focused on antecedents including personality traits such as extraversion, neuroticism, conscientiousness, and agreeableness (LePine & Van Dyne, 2001) or duty orientation (Tangirala et al., 2013). The few articles with a clear focus on silence have outlined several potential motives including resignation, fear, altruism and cooperation or opportunism as well as their interaction with environmental factors such as perception of justice, leadership or supervisor behaviour (Premeaux & Bedeian, 2003; Detert & Burris, 2007; Knoll & Van Dick, 2013; Brinsfield, 2013; McClean, Burris & Detert, 2013).. These micro-oriented studies tend to consider silence as detrimental to the organization. At the individual level, silence is associated with low internal motivation, low satisfaction, withdrawal, turnover or even sabotage and stress (Morrison, 2014; Perlow & Williams, 2003; Vakola & Bouradas, 2005).

This perspective is limited to individual-level characteristics and seems overly deterministic. These studies fail to consider the range of situations where silence does not depend on

personality traits but rather on contextual and relational elements, nor does their categorization allow for organizational actors to develop different perceptions of a similar situation. Finally, this stream of research denies the possibility for the choice of keeping silent to be made by someone or some group for others. A second stream of research thus developed to investigate silence at the organizational level.

Silence and organizational factors

Scholars have also studied silence as a collective-level phenomenon. The study of organizational silence defined as a collective phenomenon proposed by Morrison & Milliken (2000), is, again, based on a rational cost/benefit analysis, of contextual factors, by the employee. Organizational silence results from the development of a climate of silence defined as “widely shared perceptions among employees that speaking up about problems or issues is futile and/or dangerous” (Morrison & Milliken, 2000, p.708). Morrison and Milliken (2000) identified managers’ implicit beliefs and organizational structures and policies as a key contributor to a climate of silence. The underlying assumption is that low bureaucracy and the presence of formal mechanisms facilitates upward communication, which should be encouraged (Glauser, 1984; Morrison, 2011). The lack of internal reporting channels has been theorized has a contributing factor to employee silence (Miceli et al., 2008). Scholars have shown that hierarchy often inhibits voice (Morrison, 2011). Specifically, many authors have shown the role of leadership, both close and distant, in shaping perceptions of safety and efficacy of speaking up (Morrison & Rothman, 2009; Detert & Edmondson, 2011; Liu, Tangirala, Ramanujam, 2013). Organizational culture may also encourage or discourage voice (Morrison, 2011). In the work of Verhezen (2010), cultural interpretation embedded in formal internal governance practices can either hinder compliance-driven muteness or integrity-driven open communication. Formal structures and practices can also be considered as a reflection of top management’s implicit beliefs that create a climate of silence (Morrison & Milliken, 2000, p.708; Pinder & Harlos, 2001).

This perspective has enlarged the conceptual and empirical understanding of silence by including the possibility that organizational actors refrain from voicing concerns based on their perception of the structures, practices and hierarchical relations they are embedded in. Yet, these works still build from the assumption that organizations want, and should, encourage voice and discourage silence. They also sustain voice and silence as a cost/benefit decision, ignoring the possibility that voice may not be an option for some organizational actors.

Silence has thus been studied at the individual-level or at the collective-level. However, the term organizational silence may be ambiguous in relation to its definition (Morrison & Milliken, 2000). The term organizational silence can refer both to silence by organizations directed outward, to external stakeholders, and to silence inside organizations. These studies are focused on a sort of rationalist approach to silence and ignore the possibility that silence may not be a choice but rather an imposition.

Silencing, when silence is not a choice but an imposition

Aligned with the dynamic of the sociology of ignorance (McGoey, 2012), literature in human relations management and employment relations has brought to the fore that managers may deliberately choose to establish a climate of silence inside their organizations (Kaufman, 2015). This line of work proposes that silence is not necessarily considered as a negative outcome of organizational processes. On the contrary, silence can result from a conscious and strategic effort to limit voice opportunities. In that case, silence may be considered beneficial to the organization and some actors, yet detrimental to others. Here, silence is not necessarily a self-made choice but can be imposed upon organizational actors.

This stream of research in employment relations is based on the conceptual work of Donaghey et al. (2011) which proposes an approach “that emphasises employee silence as being the result of: a situation where workers do not have avenues to pursue issues of concern to them, either because of a failure of pre-existing voice mechanisms or because of the absence of them altogether.” (p. 57). They construct a dynamic relational understanding of silence between management and workers such that silence is part of a control dialectic and is used by both management and workers to move and negotiate the frontier of control (Donaghey et al., 2011). According to this model, management uses agenda-setting and institutional structures to perpetuate silence on specific issues and promote voice on less threatening items (Donaghey et al., 2011). Silence from management, may consist in a failure to disclose information to damage the capacity for informed dialogues (Hickland et al., 2020) or in limiting opportunities for employees to voice (Nechanska et al., 2020). Silence in this case can be a choice from management but an imposition on employees.

Alternatively, for workers embedded in power-relations, silence may be the only way to ‘get-back’ at management and constitute a form of resistance (Nechanska et al., 2020). Silence, for workers, may therefore be an imposition as well as a reactive choice. However, only few

empirical studies were conducted to support this perspective. In auditing firms, employers resist employee voice mechanisms to maintain their prerogative over agenda-setting and partners' authority over decision-making (Donovan et al., 2016). Manley et al. (2016) showed that the notion of professionalism was used as a normative value system and a mode of control that triggered silence through conformity in English professional football. Brown and Coupland (2005) found similar attitudes in graduate trainees keeping silent to conform to normative pressures and ideal-type worker. Thus, silence may not be a choice or an adaptation to organizational cues but rather an imposition from power holders.

Studies of silence have evolved from organization studies to employment relations to consider silence not solely as an individual choice but a collective phenomenon constitutive of power relations. Silence is thus a multiple concept (Dupret, 2019; Corbin, 2016). More than a simple pause in-between speech, it is a meaningful and situated practice, a distinctive dynamic in interactions that bears weight on the construction of reality (Dupret, 2019; Pluth & Zeiher, 2019). The choice of silence has different dimensions, it can be individual or collective, it can be directed inside the organization or outside, it can be self-made or imposed. This dissertation embraces this multiplicity but focuses on silence as government.

3.3. Silence as government

This dissertation studies silence as a form of government. It explores the possibility for organizational actors to be silenced, to be excluded from places of power, from knowledge and from talk, and thus to be devoid of their ability to construct counterarguments to strategic decisions, to be devoid of opportunity to exercise judgment and voice. This research focuses on occurrences of silence that are experienced as negative. It does not hypothesize that silence is negative nor denies the possibility for silence to be positive or necessary in organizations.

This research explores the exercise of silence as an essential part of the functioning of control systems, that shapes and is shaped into the “what/how/who” (Cooper et al., 1981) of management accounting devices. Management accounting practices contribute to the construction of reality notably in gearing motivation for actions, conveying norms of conduct, and engaging users. Silence is a form of government that we suggest can be essential to the practice of control and can be exercised through both authoritarian power and through the suggestive force of management accounting devices. Silence allows individuals to construct the realm of the unsayable. Every form of expression, be it interactions or devices, creates meaning

but also excludes meaning and invites silences. Management accounting can be used to create silence by excluding actors from the possibility to express themselves. Silencing through management accounting can be considered through dynamics of exclusions, from language, from spaces of communication, from knowledge. However, this exclusion may not be limited to dynamics of power within a management-employer relationship, the game can be played by multiple actors in organizations striving to safeguard a diversity of fields of power, of expertise or knowledge.

Silence is not exclusive to dominant power holders, nor is it limited to a management vs workers dialectic. Silence can be an important element of organizational actors' adaptation to control systems and mobilization of management accounting tools. Silence can thus be constitutive of relations of control through which every organizational actor, no matter their hierarchical position, may exercise power.

Building on this perspective, I will thus try to answer the following question:

“How can management accounting practices create, maintain or break silences in organizations?”

How management accounting practices create, maintain or break silences in organizations?

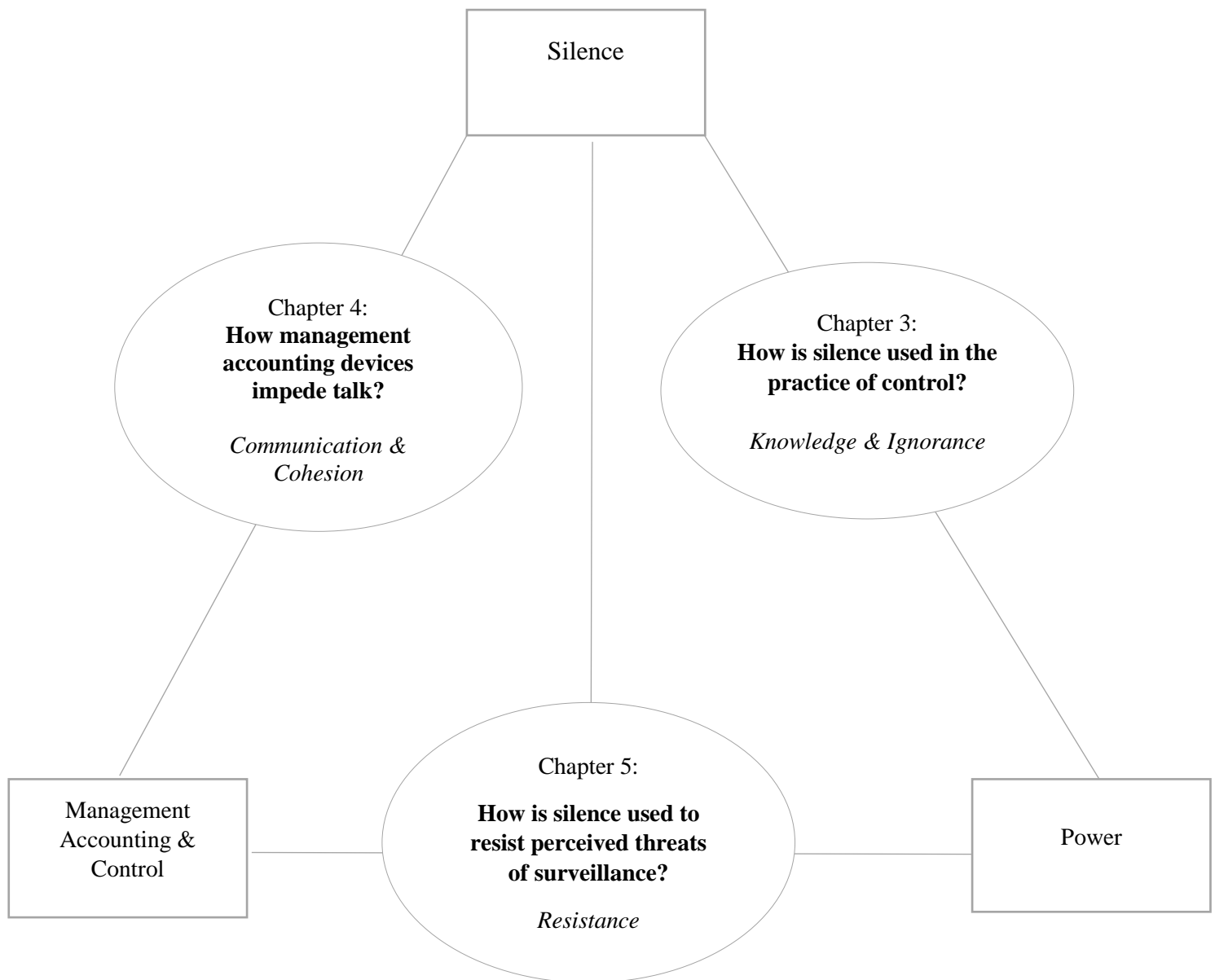


Figure 1 - Three essays on silence in management accounting

A tentative response to the main research question is constructed through three essays (see Figure 1). These three essays are constructed on three distinct research questions that emerged from a qualitative field study, presented succinctly in the following section. The final part of the introduction presents the three essays and their contributions.

4. Field study

In order to answer this research question, I use a qualitative methodology whereby “The qualitative field researcher seeks to articulate organisational members’ theories-in-practice and their motivations as well as the ways in which they relate to observed activities in the field.” (Chapman, Hopwood, Shields, 2006). Consistent with my theoretical positioning, I observe and question organizational member’s relations and understandings of their organization, their daily activities, tools and surroundings.

Between September 2017 and December 2018, I conducted a six-month ethnographic study in a public credit institution that consisted in participation to budgetary meetings and top management committees, a period of immersion with the management controller as well as thirty semi-directed interviews with participants from all departments ranging from lower to top management.

The organization studied as a 400 years-old public credit institution that presents the particularity of being both a credit organization and a public administration. It conducts monopolistic pawnbroking activities to offer credit access to individuals who cannot access credit through the traditional banking system. Profits are entirely reinvested in the functioning of the organization, in socially oriented internal activities of over-indebtedness prevention, as well as in subventions to partner non-profit organizations. In 2016, a new CEO was nominated. He introduced a new strategic plan that consisted notably in revisiting the organization’s structure, constructing from scratch a management accounting function, and a general move toward a more business-like management of affairs. The first management controller in the history of the organization was hired in the following Spring. The study focuses on the implementation of this management accounting function and the construction of key performance indicators that followed. The methodological approach is further detailed in Chapter 2.

5. Summary of papers and outline of contributions

The first essay entitled “Silencing for management control” examines how silence is exercised in a management control system. Researchers have investigated control in organizations around concepts such as visibility and governmentality (Miller & Rose, 1990), subjectivity (Cooper, 2015) and discourse (Alvesson & Kärreman, 2000). This paper

conceptualizes silence as a form of power used to exercise control in organizations. Therefore, it proposes to investigate control in organizations not only through what people see or say but also through what is not said.

The field study started with an investigation into flows of information and their potential blockages. It became rapidly clear that there were gaps, and absences in this circulation of information which I qualified as silence. Contrary to what the literature on employee silence (LePine & Van Dyne, 2001) suggests, these gaps were not due to personality traits of employees refraining from speaking up. Rather, I found that silence served the interest of a dominant coalition, determined to keep specific subjects out of conversations. This exercise of silence enabled them to maintain their strategic objectives and discourage dissent, to practice control.

These results are analysed with the help of Lukes' three-dimensional view of power (1974). Lukes' first dimension of power consists in one individual exercising observable influence on another, in a situation of overt conflict of interests. In this case study, the silence of a dominant coalition allows information seeking and gathering through informal channels of communication designed to create and sustain a privileged access to organizational knowledge. Silencing in the form of information withholding and exclusion conveys the first face of power. It allows to make decisions behind the scenes and impose them as a matter of fact, while excluding actors from the knowledge necessary to contest it. Lukes' second face of power includes covert conflict and non-decision making and consists in agenda-setting privileges. In the case study, silences in spaces and devices used to manage feedback and focus the debate toward acceptable organizational concerns, allow the development of dynamics of voice suppression consistent with this second face of power. Finally, Lukes' third dimension of power consists in the capacity of an agent or group of agents to affect the interests of others. In this case study, silence participates to the construction of an unchallenged authority based on the adoption of principles of leadership by wilful actors. It therefore pertains the third face of power. The paper contributes to the literature on power and control by elaborating on the mechanisms through which silence, as a form of power, is used for control.

The second essay, "Talk and silences in accounting: an explorative case-study" explores the limits to an accounting talk. The first essay shows that silence creates and sustains control. Yet, management control systems are often studied as conveyers of information that stimulate communication. This opens the possibility for control to contribute to breaking silence. This second essay explores that possibility by studying management accounting tools created to

favour communication and exchange. In order to do so, the paper builds on the literature on accounting talk which stipulates first, that numbers are an invitation for users to talk; Second, that accounting talk is a fundamental activity in the way actors use and consume numbers; Third, that numbers do not talk by themselves, their meaning is constructed in practice, in their use and in the discussions associated to it (Arhens, 1997; Hall, 2010). In contrast, results here show that management accounting and control systems can be used to limit or subvert communication.

The field study analyses management accounting tools implemented to foster communication. Results reveal that the scope and language of a management accounting tool can drastically limit possibilities for organizational actors to convey messages. Furthermore, opportunities to speak around accounting numbers can be used to strip organizational actors of their voice, of their expertise and of their power. Through an accounting talk and the scope and language of devices, a conversation can be strategically crafted to leave out specific issues while maintaining the illusion of an efficient and complete tool.

This paper contributes to the literature on accounting talk by showing that silence, as much as talk, is important to understand management accounting systems. Specifically, silence contributes to our understanding of how management accounting is used by organizational actors to understand and make sense of operational activities. Therefore, accounting devices may be implemented to foment communication but mobilized by diverse organizational actors to silence compromising, unwanted or sensitive information. More importantly, they may be used to create and sustain silence over important parts of organizational life and completely tune out forms of organizational knowledge. In that sense, the meaning making exercise developed in the literature on accounting talk may be partial and incomplete.

Finally, the third essay “silence as a mode of resistance to organizational control” elaborates on the use of silence in tactics of resistance to surveillance. The essay is inspired by Thomas and Davies’ (2005) work on micro-practices of resistance. It aims at showing that silence is used to resist transparency. In order to do so, the paper uses Scott’s (1990) notion of *infrapolitics* understood as a strategic imperative for subordinate groups confronted to indignities imposed upon them and to which an open political response is precluded.

The field study draws upon instances when organizational actors consistently refuse to share information with the management accountant. Using silence as a tactic of concealment, of

reappropriation and of sabotage, managers and senior managers attempt to challenge the threat they perceive in the increased scrutiny and apparent neutrality of management accounting devices. Silence allows organizational actors to enact their property right over strategic information and exercise power to counter invasions into their work, expertise or authority.

The paper contributes to the literature on resistance and control by introducing new strategies of resistance through silence. It elaborates on the perceived threats that devices aimed at increasing transparency may pose to organizational actors. It also suggests that resistance does not solely apply to subordinate groups but can be used by dominant coalitions to reaffirm local power holds.

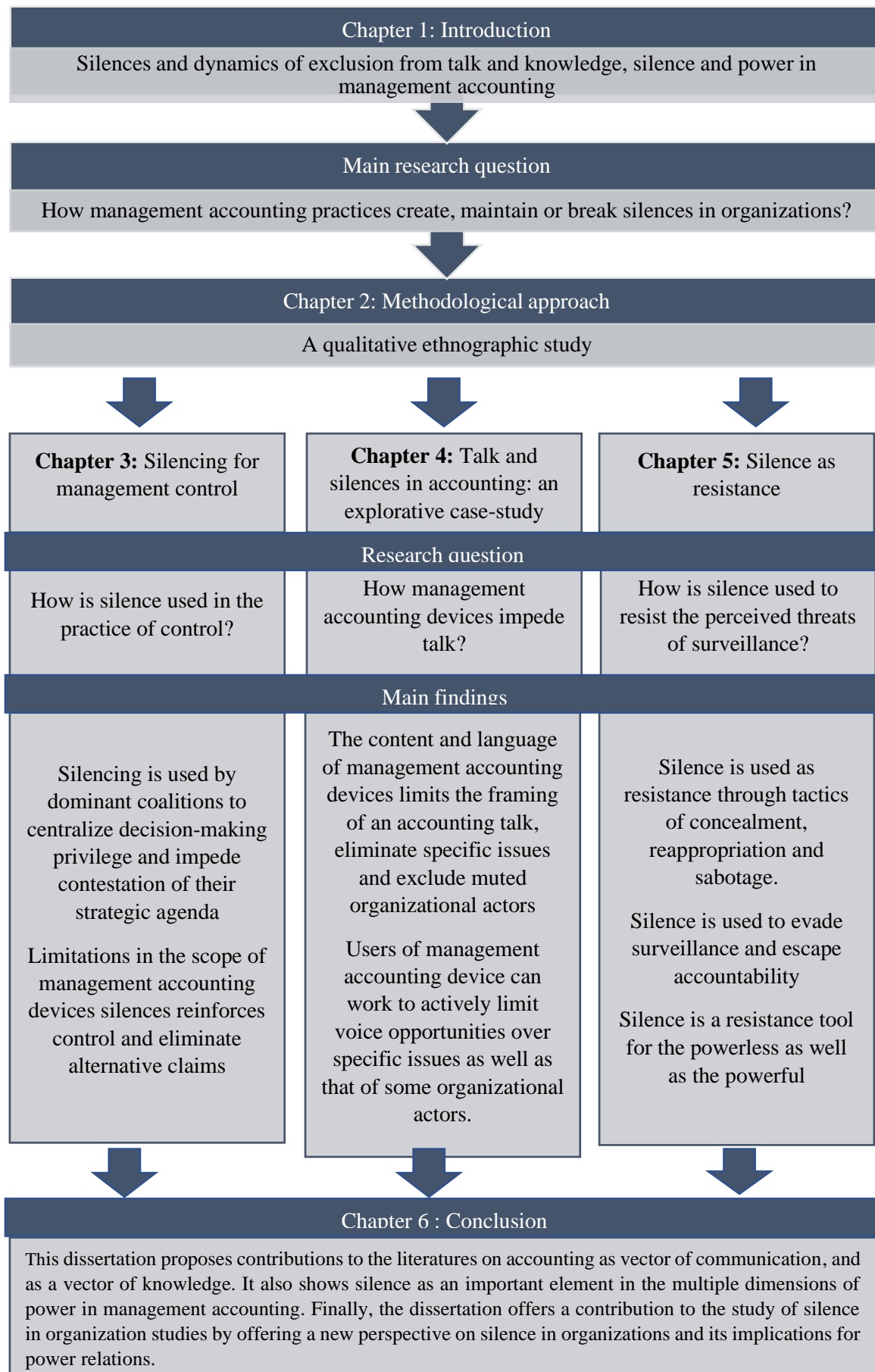


Figure 2- Structure of the dissertation

Chapter 2 – Methodology

In this chapter I outline my epistemological and methodological approach with a particular emphasis on the challenges of an ethnography of silence. The second part of the chapter details the organization in which the study was conducted and its management accounting system.

1. Methodological approach

1.1. Epistemology

This research takes on an interpretive approach (Hopper & Powell, 1985; Chua, 1986). The interpretive epistemology considers that ““social reality is emergent, subjectively created, and objectified through human interaction”” (Chua, 1986, p. 615). This research thus studies actions as grounded in social and historical practices and intends to develop a theoretical understanding of action as well as the production and reproduction of social order (Chua, 1986). The research does not seek to unearth an absolute truth, rather it follows principles laid out by Geertz (1973) per which “The essential vocation of interpretive anthropology is not to answer our deepest questions, but to make available to us answers that others, guarding other sheep in other valleys, have given, and thus to include them in the consultable record of what man has said.” (p.30).

This epistemological approach fits with the study of management accounting in organizations as well as that of power relations (Cooper & Hopper, 2006). Accounting numbers are thus considered as a constitutive force of social reality (Boedker & Chua, 2013). Moving away from functionalist assumptions, an interpretive approach to management accounting allows to develop a deeper understanding of the multiple, potentially unexpected and contradictory ways in which social actors mobilize accounting in their daily work (Ahrens & Dent, 1998).

1.2. An ethnographic study

In line with this epistemological stance, this research uses a qualitative methodology (Ahrens & Chapman, 2006). A qualitative approach is not only aligned with the interpretive approach, it is fully coherent with the research question presented here. A qualitative approach is essential here to develop an understanding of both power, control and silence in practice. This methodology allows for the observation, *in situ*, of processes, change and temporalities, and the understanding of the ways in which management accounting work is enacted, constructed and

understood in practice (Ahrens & Chapman, 2007). Importantly for the study of silence, a qualitative approach enables to gain access to sensitive, or backstage behaviours.

I thus chose an ethnographic study: “An ethnography is a written representation of a culture (or selected aspects of a culture). It carries quite serious intellectual and moral responsibilities, for the images of others inscribed in writing are most assuredly not neutral.” (Van Maanen, 1988; p. 1).

1.3. Data collection & Analysis

This ethnography involved six months of participant observation which included daily written accounts (Geertz, 1973). I was integrated as a part of the management accounting team. Access was granted with a full understanding of my research project, during our first meeting I explained to the senior management team and the management accountant my research project, which included the topic of silence about organizational dysfunction. Thirty interviews were conducted and a collection of both management accounting, historical and strategic documents was gathered to understand the social world of the observed *in their terms, on their terms*. I was introduced to everyone in the organization as a doctoral student doing research and explained that I was here to understand the general functioning of the organization, specifically of management accounting with an interest in how information circulates. This transparency was not a solely an ethical posture it was also an attempt a building trust. Trust is important in any field work (Baxter & Chua, 1998), but it revealed critical in deciphering instances of silence, which I will come back to later. Other points of vigilance included securing access to both senior management meetings and floor work, to get as comprehensive an account of the functioning of the organization and the diversity of actors as possible. Finally, the six-month observations were divided into two periods of three-months, to maintain distance and to develop a theoretical emulation (Baxter & Chua, 1998) which led to several points of focus for the second period.

Data analysis was achieved through iterations of writing, from descriptive to increasingly theorized. The first iterations of analysis consisted in "thick descriptions" (Geertz, 1973) combining textual renditions, figures and tables, narrating and explaining what happened, how and why it happened, how the people involved perceived it and what the outcomes were. Field notes and interview transcripts were analysed through open coding. The analysis focuses on every-day, continuous work, on activities and performances that construct social life (Nicolini, 2012). The first codes were generic and descriptive such as “management accounting”,

“communication”, “structure”, “history” and “roles”. Then inside management accounting emerged codes like “data”, “information”, “suspicion and trust”, “disinterest” and “ideology”. Codes of communication and structure further developed into issues of “clans”, “processes”, “spaces”. Once this second order of coding was done, I wrote memos on management accounting at PCI and associated challenges with a detailed memo on the main management accounting tool in use which were Tableaux de bord. Another memo was written at this point on silence, detailing the differences instances that could be interpreted as silence. In parallel, the codes were mapped together to draw connections. The goal was to gradually construct the link between management accounting on the one hand and silence on the other.

Finally, I approached the field work aware that my observations, my conversations and all the interpretive work that ensued was inevitably tainted with my impressions and the conscious and unconscious judgements that I imposed upon it (Van Maanen, 1988). Part of this field work consisted in revisiting pre-conceptions, notably about the nature of silence. The following section proposes to delve deeper into the challenges of an ethnography of silence.

2. An ethnography of silence

2.1. Existing works

Fieldwork is about listening to informants and watching their actions as they unfold. Studying silence, then, may seem challenging, as it would seem contradictory to ‘observe’ silence, even more so to ‘listen to’ silence. To observe silence the researcher has to witness it, notify it and sort out between its potential meanings. It undeniably poses methodological challenges to which researchers have proposed different solutions. In organization studies, the largest body of work uses quantitative methods. The pre-eminence of the micro-OB literature with a strong focus on psychological factors, plays a critical role in the dominance of quantitative studies of voice and silence. The first scale developed by Van Dyne and Le Pine in 1998 to measure silence and voice in organizations was critical in the development of the field and has been used by most authors in the literature. Despite the quality of the existing works, there still lacks a considerable, more fine-grained, understanding of silences in organizations. Few scholars took a qualitative approach to the study of voice and silence behaviours though many acknowledge its potential relevance (Morrison, 2011).

Scholars have used interview-based data irrespective of forms of silence studied. Articles include investigation of self-censorship (Detert & Edmondson, 2011), and silencing (Wilkinson et al., 2020; Schwappach & Gehring, 2014). Interviews are focused on explaining the situations

in which employees felt comfortable to speak up about patient safety, including how they choose to communicate their concerns, the contextual factors surrounding them as well as drivers and ambitions of their behaviour. Critical discourse analysis has also been used to investigate power dynamics, discourse framing and silencing of alternative discourses in crisis management (Dunn & Eble, 2015). Most studies remain focused on determining the antecedents of silence behaviours.

While these works evidence the possibility of studying silence through talk, having people retrospectively qualify and explain instances of silence during interviews, there is no clear methodological approach to silence. Consequently, much of my field work consisted in improvising, deconstructing preconceptions and discovering multiple ways to observe silence.

2.2. Silence in the field study

I began collecting data in September 2017. In January 2018, as requested by the PhD program at ESSEC I wrote and defended a thesis proposal developed over the year prior. I thus arrived on the field having done some theoretical work about silence in organizations and specifically with a definition in mind, from Morrison & Milliken (2000), as well as a conceptual model. My initial project was thus to study silence as the collective withdrawal of information, opinions or concerns about work-related problems or issues. The model of silence in organizations developed by Morrison & Milliken (2000) is based on two main organizational drivers, namely culture and structure. My first focus was thus to develop an understanding of both the organizational culture and structure. My second focus was to identify organizational issues. Since silence exists when organizational actors do not speak about organizational issues, my initial strategy consisted in identifying these potential issues and observing how people talked about them, to whom, in what conditions. Time spent in the field led me to change my strategy. The Morrison & Milliken (2000) model, though it led me to some valuable contextual insights, was too limiting to perceive the different dynamics of silence and silencing. I relied upon classic ethnographic methodology and then, in large parts, my field work consisted in very instinctively following trails of what I thought could be understood as silences.

The most traditional form of silence manifested as a form of secrecy around sensitive information, organized by upper management. Part of my work thus included being accepted in “inner-circles”, getting access to this potentially exclusive information. While a couple of senior managers maintained a political discourse around me to paint the picture of a problem-free organization, I could rely on solid key informants (see figure 3) to sort out the politics from

the backstage talks. I also had to appear confident and look like I was in on the secrets so that people would feel free to talk to me about more sensitive matters. For instance, there was an incident in an operational service in the Fall 2017 which was kept quiet because it could damage the upcoming commercial brand of the service. I remember during a visit in this service, a person cautiously mentioned the incident without clearly referring to it. Typically, in these situations I acted like I knew the matter at hand and people let their guard down and, while remaining cautious, allowed me to piece together a broad picture of what had happened. The management accountant often referred to me as “the intern” (“la stagiaire” – in French it is gendered) when talking to other people, even in my presence. Though I might have felt it was slightly demeaning and even possibly sexist, he felt it made me harmless and that people would confide in me more easily. Though people were often reminded of my research purpose, I went along with being the intern to exploit that notion that I was seen as an inoffensive and attentive presence.

For the management accountant however, the idea was for me to get information that he struggled to access. In a sense, the management accountant was himself confronted to a form of silence from actors within the organization. In several situations he sent me to meetings and departments where people had been reluctant to share information. He saw my presence as an opportunity to get “eyes on the ground” that would not feel as threatening as he might have been. I was therefore included in a strategy to break silence. This was a particularly interesting position for me, and I continuously explored these notions of difficulty to access information, and perception of the management accountant as a threat. It led me to consider a strategic use of silence.

This line of work with the management accountant also made me realize the importance of data access and data sharing notably through software extractions. The management accountant was limited by the reluctance of actors to share information. But it appears that tools were also limiting in two regards. First, he, and the directors, only had the information available through data extractions in their applicative software. Second, the format of management accounting tools themselves created spaces of silence around issues that did not fit in.

A critical part of this observation work was to go around every department, try to get as broad a picture of the organization as I could get. I spent several days in every operational department, I attended workshops on one of the strategic objectives as well as senior management meetings. These were excellent opportunities for me to observe patterns of interactions, but it also demonstrated my commitment and interest in the organization and allowed me to develop

individual relations with potential key informants. Importantly, I started to notice discrepancies between what operational work consisted of, and both their account in board meetings and their picture in management accounting. Silence lies in the discrepancies between what I observe, or what I hear in some departments, and what is being reported either through discussions in meetings or through management accounting devices. Part of my work then was to identify these discrepancies and then understand them.

At this point interviews became a valuable source of information. As I mentioned, I had two observations periods. I conducted the first round of interviews at the end of my first observation period such that, by then, I had a good understanding of the organization and everybody knew me. To an extent, I had secured the trust factor. Though interviews can be political, and imbued with impression management (Alvesson, 2003), I also noticed that a lot of the interviewees actually welcomed an opportunity to talk. Silence is situational, its meaning and nature depends on when and where it is exercised. The fact that people opened up during interviews did not annihilate the existence of silence but confirmed it. It confirmed what already appeared in observations, that there were issues that were not discussed in specific organizational settings. It also revealed that organizational actors lacked formal channels to speak up. That led me to two distinct findings. First, existing formal spaces for discussion were not places where issues could be debated. This entailed that actors develop a sense of when and where speaking up is possible, silence is indeed situational partly because it is practical, actors know it is not the time nor the place. Second, actors develop an understanding of what upper management wants to hear. There is a form of organizational deafness to specific issues.

I conducted a first round of analysis after the first period of observation. I consequently analysed several ways per which management accounting may have silencing effects. First, the frame of the Tableaux de bord was reflective of a specific performance discourse which entailed that certain issues were acceptable to speak about and others were not. Second, management accounting tools created a form of scrutiny that constituted a threat to which silence could be a strategic response. Finally, spaces of discussion were organized to strip conversations of alternative claims to strategic guidelines. Through discussions of these first results several elements appeared important for further analysis and investigation during the second period. First, the role of senior management in crafting the scope and language of management accounting tool toward specific issues, as well as that of collective conversation spaces. Very early on, power appeared to be an important aspect of my perception of the field. Second, silence, visibility and invisibility did not seem novel and led to me theorize around the

difference between visibility and sayability. Finally, I needed to dig deeper into why and when people other than senior management were using silence. Multiple rounds of analysis following the second observation period strengthened existing results and revealed other important elements. It allowed me to better distinguish the different coalitions and differentiate situations where organizational actors felt they could not talk and situations in which they did not want to talk. Situations in which people could not talk led me to consider both the role of senior management and their use of silence as a form of control, as well as elements pertaining to the design and use of management accounting tools beyond these elements of control. Finally, situations in which people did not want to talk or share information revealed different strategies of resistance to the perceived threats of surveillance and control.

3. Field work: PCI, Public Credit Institution

3.1. Presentation

PCI is a Public Credit Institution first created in 1637 to practice pawnbroking activities upon the model of Italian Monte di Pi  ta. After a brief closure, it reopened in 1777 to counter moneylenders around Paris who would practice interest rates of up to 120% per year. It is still located at the same address today. In 1804, state monopoly was accorded to PCI over pawnbroking activities. Pawnbroking consists in depositing an object at the counter to obtain an instant loan amounting to fifty to seventy percent of the estimated value of the object. The object is kept in the facility until the loan and interests have been reimbursed.

The activity of pawnbroking fluctuates throughout the years and PCI experiences dire periods which result in the creation of a new range of services, including access to credit notably to public servants. In 1984, PCI becomes a bank. In 1988, a department for the conservation of art objects is opened. In 1992, the organization is placed under the governance of the City of Paris which is, to this day, its sole shareholder. In 2004, pawnbroking and banking activities are separated into two distinct entities, PCI and PCI-bank. After 14 years of existence, PCI-bank is closed in 2018. Despite these fluctuations, PCI has a long-standing history as a hybrid organization (Pache & Santos, 2013; Deville & Mourey, 2018) and combines a revenue-generating activity, with the associated economic and financial performance, and a social mission.

This history is omnipresent at the offices of PCI. Anecdotes about the different names of the institution, about famous objects or depositors are shared. The board meeting room is filled with memorabilia retracing the history of the institution, the walls of the main hall of

administrative offices are covered with small paintings and drawings representing scenes from the life of the institution. We can see engravings of people depositing objects such as mattresses at the counter. During economic crises, notably during the industrial revolution and wars, it was not uncommon for Parisians to deposit their mattress. In the hall of one of the buildings, an enormous machine is displayed, it was used to compress the mattresses for stocking. Very few references to this history remain in the public spaces of PCI.

For the employees this history revolves around and echoes the notion of public service and social mission inscribed in the organization. The social mission of the organization is often appealed to and defended in conversations. People also take pride in anecdotes connected to precious objects or associated with celebrities. Indeed, in the storage units lie rare and valuable objects as well as original artworks that could be used to retrace more than three centuries of history of France and Paris which very few people get to actually see.

The history was occasionally used as a selling point by different directors. Though pursuing a social goal, PCI also aims at generating revenue. PCI's activities are divided into three operational services:

- Pawnbroking
- Auction and conservation
- Social service

The pawnbroking and auction and conservation activities are the two revenue generating activities of the organization. Conservation is a commercial service aimed notably at a premium clientele. The social service does not generate revenue, it functions both with employees and volunteers who provide guidance and counsel on financial management for overindebted beneficiaries.

In 2018, PCI's net income amounted to 4 836 676€, and pawnbroking's sums outstanding to 201 992k€. For a majority of employees whom I talked to, there was a tension between commercial and social objectives. People who had been working in the organization for a long time, sometimes up to thirty years, tended to identify more with the social mission of the organization whereas more recent recruits were more in line with the pursuit of commercial goals. In 2016 a new CEO (see organigram below) arrived to push for a more competitive approach to organizational activities.

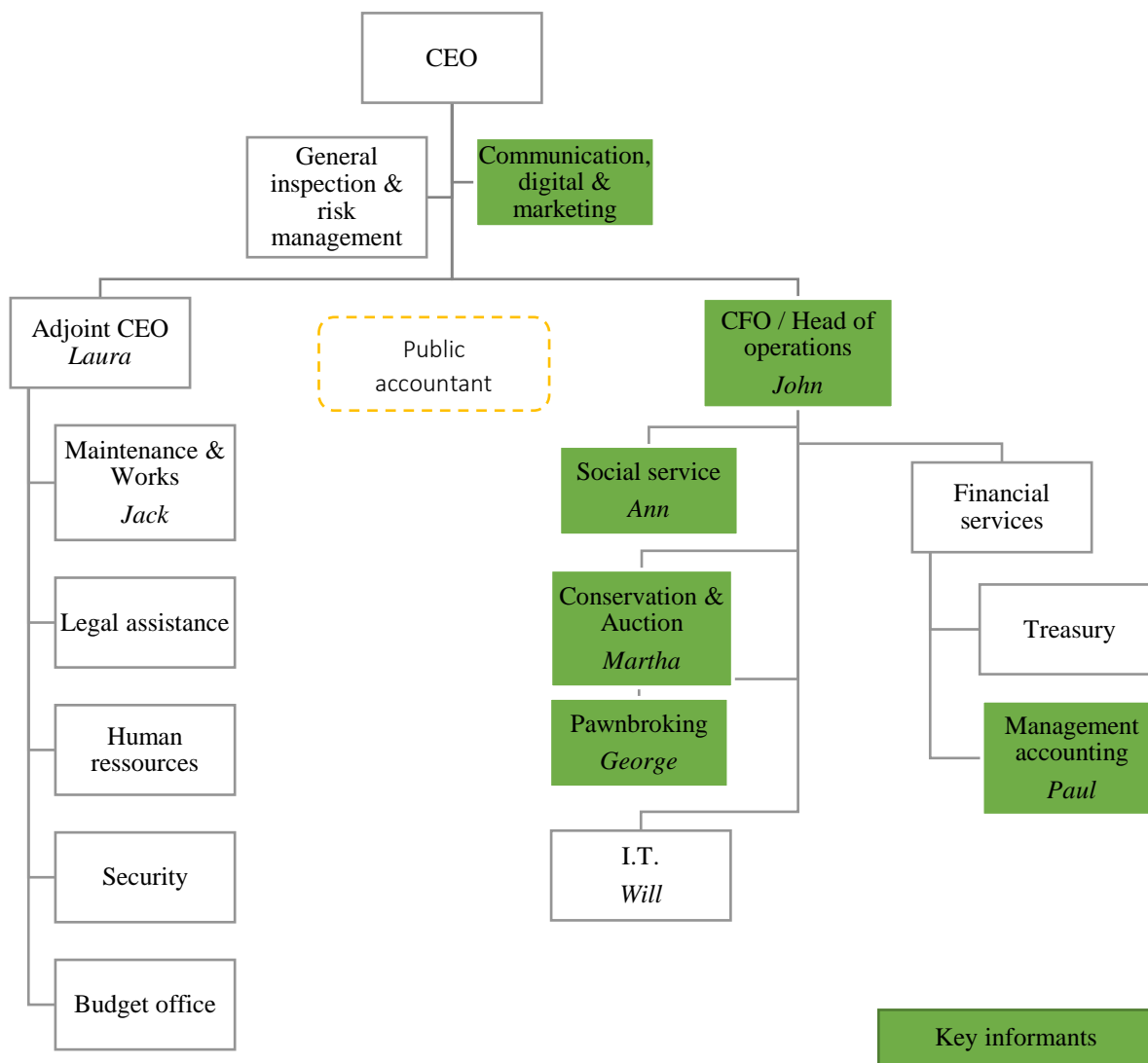


Figure 3- Organigram

3.2. Context of the study

The new CEO arrives in 2016 with a four-year strategic plan. Upon his arrival he also creates the management accounting position, the first one in the history of the organization. He is a former counsellor for financial affairs at the City of Paris, he is thus well versed in financial and management accounting matters. One of his primary objectives, and according to him his duty as CEO, is to preserve and make durable the profitability of the organization. He is considered by managers as prudent, almost risk-averse, very open for some, not inclined to delegate for others. His strategic plan is divided into five points.

1. Combine growth and financial performance to serve the social vocation of the organization
2. Develop new solidarity financial services
3. Offer flexible, innovative and benevolent services
4. Reinforce the attractivity and notoriety of PCI and its services
5. Modernize the organization and value human resources

The first objective includes a more competitive and voluntarist approach to pawnbroking, developing the conservation service notably for high-paying customers and rent revenues. The fourth objective also aimed at generating more revenue, diversifying clients for pawnbroking and conservation activities and strengthening partnerships with arts and culture institutions. Consistent with the trend in new public management, the 2021 strategic plan introduced more business-like and result-oriented practices into PCI (Van der Kolk et al., 2015). It also meant a shift in rationales governing the institution (Cooper & Hopper, 2006). A lot of these items raised debates about the identity of the organization between business and public service which, for most long-time employees and some managers, seemed contradictory. Most of the time debates were limited to semantics, choosing between clients or beneficiaries, administrative restaurant or canteen. Many understood that the CEO was pushing for a more business-like vision, ensuring that it would guarantee the longevity of the organization and thus its ability to serve its social mission. Along with him arrived a chief financial officer and a director for marketing and communication from the private sector, who shared his vision. A rhetoric developed that the institution might one day lose the state monopoly. Ultimately, developing this business-like vision was a matter of survival, part of this effort was hiring a management accountant. Traditional in New public management, a call for austerity and rationality was made and accompanied by an increase use of management accounting techniques (Van der Kolk et al., 2015).

3.3. Management accounting: Function and challenges

The management accounting function was put in place to respond to the necessity to guaranty the profitability of the organization. Its primary function, per the CFO's perspective, was to rationalize work processes at PCI. That means limiting unnecessary spending, identifying and eliminating waste of public money but also supporting the development of commercial activities and the optimizing of profit and losses. Most of the work of the management accountant is mandated by the CEO and CFO though he occasionally responds to requests from

managers. Many of them saw his arrival as an opportunity to develop their services, to learn, get informed and advocate for their utility. As he toured around departments to introduce himself, educate organizational members about management accounting and offer his help, many were excited and seized the opportunity.

He arrived in the Spring 2016 and started a systematic analysis of costs for each department to identify opportunities for cuts. He also worked with the head of conservation to construct a business plan. But his most important challenge was the construction of Tableaux de bord that would gather key performance indicators for each department monthly. For the CFO this work has three main objectives. First, rationalizing the function of the organization, part of which means diffusing a more business-oriented culture meaning being more cost-conscious and, for operational managers, being revenue-focused. Second, enhancing his and the CEO's visibility over PCI's activities and into the different departments. Third, encouraging communication and sharing between departments and breaking the silos. For the management accountant, his work also means increasing accountability.

Senior management highly values and uses the work of the management accountant, to prepare budget, to settle resource allocation decisions, and to prioritize. For them, management accounting work is a very important managerial level as they perceive numbers as objective and unquestionable.

I arrived a few months after the management accountant, as the Tableaux de bord were being implemented. PCI hybrid activities along with these new management accounting challenges represented an ideal setting for my research. This history of the organization, the tension arising from the diversity of its activities, the arrival of a CEO with a new strategic plan and the creation of the management accounting function were all reasons to consider this organization an excellent field for my research.

Chapter 3: First Paper. Silencing for management control

Introduction

Beyond resource allocation and rational decision-making, management control has been described as a form of power (Morales & Sponem, 2009). Building on this notion, this paper argues that silence is a constitutive part of management control. To show that, it draws specifically on studies of accounting as a form of governmentality (Miller & Rose, 1990, 1992). These studies have insisted on the role of discourse, language, narratives and visibility in the way accounting constitutes, and is constituted by, its social and organisational context (Miller & Rose, 1990, Robson, 1992). They showed how programs become materialized through technologies and how technologies become meaningful through discourses. However, they have overlooked the role of silence in management control practices.

This paper draws on social studies of silence, which conceptualize silence not as the absence of text or voice but as a specific rhetoric art (Glenn, 2004). An important insight of these studies is to show that speechlessness is powerlessness (Glenn, 2004). Silencing is defined as the withholding of information and the restriction of workplace dialogue (Wilkinson et al., 2020). This paper aims at offering a similar focus and weight to non-speech elements of interactions and discursive strategies as has been offer to speech in the accounting literature. Building on the idea that silence carries meaning and power, as speech does, the paper intends to shed light on the importance of the silent dimension in maintaining control.

The study thus investigates how silence is used in the practice of control. The paper is based on a qualitative participant observation study in a public credit institution. The case-study explores the construction and use of silence in ensuring and maintaining control. The results of the study are analysed through Lukes' three-dimensional view of power (1974). Lukes' first dimension of power consists in the exercise of observable influence, in a situation of overt conflict of interests. Lukes' second face of power includes covert conflict and non-decision making and consists in agenda-setting privileges. Finally, Lukes' third dimension of power consists in the capacity of an agent or group of agents to affect the interests of others. In this case study, actors are excluded from communication channels and deprived of knowledge. Silencing in the form of information withholding and exclusion conveys the first face of power. Silences in spaces and management control devices used to manage feedback and focus the debate toward acceptable organizational concerns, allow the development of dynamics of voice suppression consistent with this second face of power. Finally, silence participates in the construction of an

unchallenged authority based on the adoption of principals of leadership by wilful actors. It therefore pertains the third face of power. The paper contributes to the literature on power and control by elaborating on the mechanisms through which silence, as a form of power, is used for control.

In the next section I elaborate on notions of power and control in accounting research and introduce a brief history of silence to elaborate an understanding of the concept as a form of power that can further our understanding of management control. In the second part of the paper, I detail the methodological elements of the study before presenting and discussing its result.

Theoretical Framework

On power and control

Per Lowe's (1971) definition management control systems are "system[s] of organizational information seeking and gathering, accountability and feedback designed to ensure that the enterprise adapts to changes in its substantial environment and that the work behaviour of its employees is measured by reference to a set of operation sub-goals so that the discrepancy between the two can be reconciled and corrected for." (p.5). This paper draws on the literature on accounting and power to study the role of silence in management control practices understood thus as practices of (1) information seeking & gathering, (2) managing feedback, and (3) aligning organizational actors' behaviours toward strategic objectives (Lowe, 1971). This section elaborates on the existing works that have studied power and control around the notions of visibility, language and voice.

The literature on power and control established that control exercises power by acting on the visible and the sayable. Management control scholars have developed a stream of literature dedicated to power and control notably based on the works of Foucault. In his 1978 lecture at the College de France, 'security, territory, population', Foucault develops the concept of governmentality as 'The ensemble formed by the institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of power' (Foucault, 1991, p.102). By reflecting back in history from the XVth century, Foucault analyses shifts in the modes of exercise of power and the development of an art of government. "Governmentality is about how to govern" (Gordon, 1991, p. 7), whereby power means acting on free agents' actions. Subsequent governmentality studies have investigated means of framing possibilities for action and aligning individual interests with

governmental programmes through political rationality based notably on discursive possibilities (Rose & Miller, 1992) and technologies (Miller & O’Leary, 1987)

Scholarly work has largely focused on these technologies of government, and specifically on how they render visible certain activities. Technologies of government create visibility which in turn creates a possibility to act. For Miller & O’Leary (1987), the emergence of standard and budgeting in the twentieth century surrounded workers with calculative norms and standards from which they could be seen to depart. By creating an overarching surveillance over workers’ efficiency, accounting technologies facilitated interventions to improve their performance (Miller & O’Leary, 1987). Visibility renders actors and practices amenable to action, or governable (Miller & O’Leary, 1987). Using the notion of action at a distance, other researchers have shown how accounts create visibility over employee’s performance that creates an opportunity to act upon individuals (Robson, 1992). The power of control at a distance, resides notably in rendering individuals visible while maintaining the invisibility of surveillance (Robson & Cooper, 1989; Roberts, 1991). Townley (1993) thus characterized performance appraisal in British universities as surveillance system built on an information panopticon that articulates and sustains asymmetrical power relations.

Visibility can also be constructed through spatial arrangements (Miller, 1992; Miller & O’Leary, 1994). In the case of The San Pedro Factory of the Royal Tobacco Company, Carmona et al. (2002) demonstrate how visibility is created partly through new spatial arrangements to heighten surveillance and discipline. Accountability systems (Roberts, 1991) also work to render governed subjects visible, thus accountable and disciplined while maintaining the system of government itself, invisible (Miller & O’Leary, 1987; Cooper & Hopper, 2006). While there is an extent scholarly knowledge on the visible, there is much less work on the sayable.

Governmentality studies have reflected on the role of language and discourse in management control. In their seminal work, Miller & Rose (1990) emphasize the role of language and discourse in the exercise of a governing power:

“it is in language that programmes of government are elaborated, and through which a consonance is established between the broadly specified ethical, epistemological and ontological appeals of political discourse to the nation, to virtue, to what is or is not possible or desirable -and the plans, schemes and objectives that seek to address specific problematizations within social, economic or personal existence. (...) The government of a population, a national economy, an enterprise, a family, a child, or even oneself

becomes possible only through discursive mechanisms that represent the domain to be governed as an intelligible field with its limits, characteristics whose component parts are linked together in some more or less systematic manner” (p.6)

Discursive mechanisms make action over the actions of people and things thinkable and practicable. Technical language specifically will serve as a translational and intellectual technology that renders reality, and people, governable (Miller & Rose, 1990; 1992; Miller & O’Leary, 1987). Going back to Miller & O’Leary (1987) and their historical study of the emergence of standard costing and budgeting, they show that a discourse of national efficiency was critical in developing the concept and operation of a rational government but also in tying individual efficiency to society at large. As such, intervention into the lives of individual were made possible, or even desirable to enhance national resources (Miller & O’Leary, 1987; Rose, 1991). While control systems can define discursive possibilities to create a rationality for its own existence and underlying power effects, they can also be used to give voice.

A third dimension of power of control systems is to give voice to organisational actors, to allocate voicing privilege or define voice efficacy. In the Avatar Case, Cushen (2013) investigates the diffusion of positive and optimistic narratives around financialization and the replication of hegemonic financialized narratives through budgetary practices that obviates negative outcomes and suppresses voice. She shows notably how accounting practices encouraged a form of compliance that fomented the suppression of voice and a reluctance to highlight concerns (Cushen, 2013). In their 2013 Globalmarket case, Farjaudon & Morales evidence that in the production of consensus and under cover of objective necessity, accounting promotes specific interests and sustains positions of power through the silencing of discord. Building on Bourdieu’s symbolic violence, the authors show how accountants gradually shifted the definition of “brand” away from a marketing-based definition to financial definition such that they gained and sustained a position of power with blind support of self-censored marketers. Dominant discourse, hegemonic narratives, illusionary consensus to sustain positions of power, these problematics of control highlighted in accounting research revolve notably around the silencing of conflicting or alternative views that may shift power allocation and control, yet silence is but a by-product of such studies.

An interesting stream of literature on the power of control systems has developed around the notions of visibility, language and dominant voices. The literature on governmentality has emphasized the power of the accounting language in modern discursive mechanisms as well as that of calculative practices that render individuals visible and governable. Critical studies in

accounting have enhanced the role of dominant narratives in conveying power and allocating privileges of control. Visibility, language, and voice are important dimensions of the power of control systems, but they overlook the potential role of silence. These dimensions of the power of control are especially interesting with regard to silence because they share a potential link to silence that remains to be explored. A counterpart to visibility may be invisibility which can extend to or be enacted through silence. A counterpart to constructing discursive possibilities is fabricating discursive impossibilities that result in silence. And finally, critical scholars have touched upon the creation of silence through the exercise of dominant discourses. Therefore, as a continuation of these research efforts, this paper aims at introducing silence as another dimension of power exercised in the practice of control. The following section proposes a conceptualisation of silence as form of power.

Silence as a form of power

Studies on power and control in the accounting literature have highlighted the role of language, discourse and visibility but have largely overlooked the other side of these dynamics, the invisible and the silent. Yet silence, can be conceptualized as a form of power, and in that sense may enrich our understanding of control in organizations.

Silence is a multiple concept (Dupret, 2019; Corbin, 2016). In sociology, philosophy, communication, political science, it has never been considered as a simple pause in-between speech. It is a meaningful and situated practice, a distinctive choice in interactions that bears weight on the construction of reality (Dupret, 2019). To characterize silence as power, the following section looks at silence as a form of discipline, obedience and domination.

Silence is not solely the absence of noise. Silences speak, they carry messages which understandings evolve over time and space and has evolved throughout history his *History of silence* (2016), Corbin takes us back to the monastic origins of silence revolving around a sense of discipline. The discipline of silence has two pillar dimensions in religion, obedience and concentration. In the XIXth century, worship entails a silence that means concentration, a focus of the entirety of the body and soul at the service of a god, and domination over a worshipper's own passions and desires to be entirely devoted to god (Corbin, 2016). Silence as discipline is power over oneself.

Silence is not just power over oneself but can entail power over a situation. Corbin further elaborates on the « tactics of silence » (2016, p.125) whereby silence has permeated power relations throughout history, between courtesan and lords, between peasants and landowners.

The power of lords and landowners was conveyed through the silence of their subordinates thus perceived as obedient. Here, Silence moves from a discipline to an understanding of a situation that revolves around knowing when to talk and when to remain silent. Being quiet in that sense not only demonstrates self-control but also an understanding of the situations and the groups, where talk can be risky and silence safe.

Finally, silence as domination can convey power over others. In her book *Unspoken: a rhetoric of silence*, Cheryl Glenn elaborates on silence as a rhetorical art with at least equal weight as speech and deserving as much attention as discursive strategies:

“Employed as tactical strategy or inhabited in deference to authority, silence resonates loudly along the corridors of purposeful language use, of rhetoric. Whether choice or im/position, silence can reveal positive or negative abilities, fulfilling or withholding traits, harmony or disharmony, success or failure. Just like speech, silence can deploy power; it can defer to power.”

As Glenn articulates, silence is a distinct rhetorical act constitutive of power relations. It is as much an act of submission as it is of domination. Developing an understanding of silence is paramount to the study of power relations. Glenn explains that dominant groups determine and intend to control narratives such that subordinate groups are devoid of the ability to speak up. In that sense, domination is exercised by restricting abilities or possibilities of language use, silence is powerlessness. In political science, Noelle-Neumann introduced the “spiral of silence” theory per which minority view holders refrain from voicing their opinion for fear of isolation such that gradually, public opinion becomes that of the dominant view holders who can speak up without fear of sanctions (Noelle-Neumann, 1974).

From discipline, to obedience and domination, silence has developed in social science as a situated practice that produces and conveys power. Therefore, silence can be understood as an instrument of power, over a narrative, over unintelligible minorities, over local frames, over one’s self (Corbin, 2016; Glenn, 2004).

In organization studies, Silence has been studied as a form of power. Employment relations scholars have defined silencing as the withholding of information and the restriction of workplace dialogue (Wilkinson et al., 2020). They build on the idea that silence may be a form of power and contend that silence can be socially engineered to reinforce positions of power (Fletcher & Watson, 2007; Donaghey et al., 2019).

Though the question has been raised, qualitative investigations of silence as a form of power remain scarce. This study focuses on silence as a form of power as understood in the three-dimensional view developed by Lukes (1974). This conceptualization of power is explained in the following section.

Lukes' three dimensions of power

Lukes (1974) build on the limits of existing conceptualizations of power to propose a three-dimensional view. The one-dimensional view corresponds to Dahl's (1957) description of power as "A has power over B to the extent that he can get B to do something that B would not otherwise do" (Lukes, 1974, p. 16). This entails that decision-making involves an overt conflict of interests whereby an individual exercise an observable influence on another. The two-dimensional view of power is based on Bachrach and Baratz's (1970) argument that, on top of examining decision-making according to the first face of power elaborated by Dahl (1957), an analysis of power must include the examination of non-decision making. Non-decision making is 'a means by which demands for change in the existing allocation of benefits and privileges in the community can be suffocated before they are even voice; or kept covert; or killed before they gain access to the relevant decision-making arena; or, failing all these things, maimed or destroyed in the decision-implementing stage of the policy process" (Bachrach & Baratz, 1970, p.44). The important distinction of this face of power is that it includes covert conflict. However, it still presupposes that actors' interests are consciously articulated and observable. Lukes thus proposes the three-dimensional view of power to move away from overly individualistic conceptions and from the idea that power is associated to conflict, whether overt or covert. Power is rather the capacity of an agent or group of agents to affect the interests of others, or in Lukes's words: "the capacity to secure compliance to domination through the shaping of beliefs and desires, by imposing internal constraints under historically changing circumstances (2005; p.144). Lukes' perspective offers an opportunity to develop a better understanding of silence as form of power as well as its role in the practice of control.

Silence is a concept historically built on a sense of power, notably through the idea of a discipline, obedience and domination. The literature on silence in management while introducing the issue of silence inside the life of organizations has considerably overlooked the power perspective on silence. The accounting literature on power and control has shed light on power struggles and relationships of domination in organizations as well as the rationalities and technologies of government embedded in calculation. This paper aims at investigating the link between silence, as a form of power and control.

Silence is understood here as having multiple meanings dependent upon local interactions understood in context (Dupret, 2019; Ephratt, 2008; Detert & Edmondson, 2011). Silences are performative and situated, they are defined in the local practices they are embedded in, and in the social order they contribute to shaping (Dupret, 2019). This paper questions how is silence used in the practice of control? The following section presents the methodology used to respond to this question.

Case study

In order to answer this question, a qualitative case study was conducted. The organization studied is a 400 years-old public credit institution, which we will call PCI. It presents the particularity of being both a credit organization and a public administration. It conducts monopolistic pawnbroking activities to offer credit access to individuals excluded from the traditional banking system. PCI is composed of four operational services; the first is purely commercial, the second is a credit service, the third deals with solidarity savings and the fourth service is purely non-profit and fights over-indebtedness. Profits are entirely reinvested in the functioning of the organization, in subventions to partner non-profit organizations and in financing the non-profit service. The operational activities are conducted with the help of support services including human resources, information system, accounting, maintenance and works, communication, and management accounting

Data was collected through an ethnographic study (Van Maanen, 1979). The author spent a total of six-months of participant observation at PCI. The first three-months observation period was conducted in the Fall 2017 and the second one of equal duration, exactly one year later. Observation included participation to budgetary meetings and board meetings, working with the management accountant and one-week immersion in two operational services. The time spent on the field was recorded in field notes. The author also conducted 30 semi-structured interviews with participants from all departments ranging from top management to employees, 29 of which were recorded and transcribed. The author observed and questioned organizational member's relations and understandings of their organization, their daily activities, tools and surroundings. During periods of observation, one key aspect was to gain trust amongst PCI's employees and managers so that they felt free to speak to the author about issues that they would not dare speak about otherwise.

Scholars have used interview-based data to study silence. Articles include investigation of self-censorship (Detert & Edmondson, 2011), and silencing (Wilkinson et al., 2020; Schwappach &

Gehring, 2014). Interviews are focused on explicating the situations in which employees felt comfortable to speak up about patient safety, including how they choose to communicate their concerns, the contextual factors surrounding them as well as drivers and ambitions of their behaviour. Critical discourse analysis has also been used to investigate power dynamics, discourse framing and silencing of alternative discourses in crisis management (Dunn & Eble, 2015). Most studies remain focused on determining the antecedents of silence behaviours. While these works evidence the possibility of studying silence through talk, having people retrospectively qualify and explain instances of silence during interviews, there is no clear methodological approach to silence. Consequently, much of my field work consisted in improvising, deconstructing preconceptions and discovering multiple ways to observe silence. I focused primarily on three elements, namely secrecy, discrepancies between what I observed and what I heard being discussed in meetings, and information or data withholding.

Data analysis

The data analysis was conducted inductively at first. Field notes and interview transcripts were analysed through open coding. Coding led to written memos on specific points of interest such as accounting and control at PCI, groups and coalitions, and silence. The analysis focuses on every-day, continuous work, on activities and performances that construct social life (Nicolini, 2012). The author identified salient elements regarding the circulation of information, collective understandings between and within different coalitions as well as issues of power and control. The following sections offer first an overview of how management control at PCI. Moving on, I elaborate on the variation in practice of control between two coalitions. The study will then be discussed and concluded.

The PCI Case

PCI is a public credit institution with a social mission. It is a 400 years old institution that offers access to credit to people excluded from the traditional banking system. Every four years the board chooses a chief executive officer to run the organization, be it to renew the current mandate or settle for someone new. In January 2016 the board nominated Mr.X to take charge of PCI as CEO. Formerly specialized in financial affairs, his primary objective is to maintain and make durable the profitability of the organization. Along his side, he nominated a chief operational officer and an adjoint chief executive officer, together they form the senior management team. The CFO manages directly three directors of operational services as well as

the director of IS services. The adjoint-CEO manages directly the directors of support services that include HR, legal affairs, maintenance and works as well as the budget service.

One of the elements at stake for Mr.X and his new board of directors is to diffuse a collective understanding of risk and cost-efficiency which they consider inexistent, or marginal at best, upon their arrival. About half of the directors share the conviction that a cultural change is essential to pursue the organization's activities. Two main rationales are diffused to justify a "rationalization" (CFO) of work processes. First, this group of directors entertain the possibility of a loss of monopoly, which I was incapable of evaluating the plausibility. The institution is self-financing, should it enter a competitive market, sustaining high levels of revenue becomes a matter of survival. Therefore, according to senior management and like-minded managers, adopting more business-like practices and performance-oriented decisions is key. Second, they contend that social mission carried out by the PCI is rendered possible by the profits generated by their main revenue-making activity, pawnbroking. This means that the social mission does not consist solely in offering a high-quality public service. It means that social impact is achieved through performance, measured notably in profit and revenues. Arguably, these profits are reinvested in funding one operational department that offers free debt-prevention services to the public and in partner non-profit organizations.

These objectives are comprised in a five-year strategic plan (2016-2021) aimed at raising and securing revenue generation, eliminating unnecessary spending and rationalizing work processes to be more competitive. Part of the implementation of this strategic plan revolves around the creation of a management accounting function. Creating a management accounting position was to help diffuse this understanding and gradually implement "a survival instinct" (Management accountant).

Management control at PCI is practiced through information seeking and gathering in service of centralization, feedback was reserved to a coalition of actors carrying forward the implementation of the strategic plan and finally alignment of the conduct of members of the organization to serve its objectives which was fomented by a restricted access to knowledge and the suppression of voice in management accounting devices. The results presented here showcase how these dimensions of control are constructed through the exercise of silence by a dominant coalition, the silence in spaces and the silence in devices.

Results

Decision-makers at PCI put forward the importance of communication and information sharing. As such PCI's CEO manages directors and staff with an open-door policy and an encouragement to come to him directly should there be any problem. However, some directors have come to question this management style and consider it to be based on a more authoritative form of control. To better understand how management control is enforced at PCI, the following section elaborates on this tension between how decision-makers articulate their management practices and how they are perceived by some of their subordinates.

Management practices

The CEO and the directors qualify the management practice at PCI based on two elements, a bilateral culture and an open-door policy. However, some agree that the CEO also enforces a strong authority.

The two main element of the functioning of management by the CEO at PCI are bilateral meetings and an open-door policy. As the CEO articulates:

"I'd say that 50 to 60% of my time is dedicated to HR actually meaning that it's dedicated to making sure that people can work with one another, dealing with HR issues, working one-on-one with my managers. (...) that's my main role. Making sure that people are on board with the project I've presented and I am carrying forward (...) it's the choice that I've made, I need to have an open door so...when, be it an agent or an executive wanting to see me, I have never said no." CEO

To ensure that all organizational members follow his strategic guidelines and operate in line with his project the CEO has one-on-one meetings with directors, and keeps his door open for anybody to come and talk to him. For the CEO, keeping an open door is a way to appear accessible and give the impression of a generally open-talk atmosphere while ensuring that key information always reaches his desk. Gradually, the CEO created both formal reporting channels, namely executive meetings as well as bilateral meetings with managers, and informal reporting channels.

"I've always been careful (...) to have different channels of information. (...) I often go see the agents on the floor. Precisely so that I can chat directly with them and...also to get their perception as well as information that I might not get by other means. (...) I am also lucky to have notably a HR manager someone who's...to whom people relay

information and who is very precious for me precisely to control information and know how things are perceived.” CEO

One-on-one meetings, keeping an open-door, going around to see the agents is a way for the CEO to ensure information feedback. Knowing how his decisions are perceived and received is a critical element of his management. The construction of his authority is based on the perception that he is accessible, and people can come and talk to him. However, not all senior managers find that to be true in practice.

On top of this information gathering elements, some directors see an authoritarian leader:

“We obey. Anyway, now the discourse is, as operational managers, you obey and that’s it. (...) It’s been our struggle with the CEO, ultimately, he knows better than us what we do and what our needs are. So, he decides. (...) The position of senior management is « in any case, we decide, we are the bosses”. My last meeting with the CEO ended that way « I’m the boss, I don’t have to justify myself, that’s how it is.” Ann, head of social service

Some managers question the possibility to discuss with the CEO. On the contrary they consider him to exercise an authoritative type of leadership whereby not only he is the ultimate decision-maker, but also directors must abide by his priorities without questioning them. The CEO himself argues:

“since I have to bear the general interest of our establishment, obviously it is at my level that priorities must be defined (...) it’s my role to arbitrate and to know, beyond the great strategic orientations etc., the management of projects and of the general timeline, that’s also part of my job.”

The CEO considers that making decisions and choices is part of his responsibilities and that he is the sole guarantor of the interest of the organization which, in his opinion, justifies that he should be the sole decision-maker. In his view that position justifies putting an end to discussion or negotiations about operation and strategic priorities. For managers, this prerogative is perceived as an impossibility for them to talk about issues that may challenge his agenda. Under the confines of confidentiality, it was said on several occasions that the CEO enforces a centralized form of control that allows him to shut down discussions of dissent.

Therefore, management practices at PCI are defined by top managers as functioning under a bilateral culture and an open-door policy. Under the official appearance of free speech, these

practices allow the CEO to deploy control by gathering valuable information all the while exercising a strong centralized authority. In the next sections we will see that an important part of that control was exercised through silence. The following section explores the development of a group of key informants around the CEO who acted to serve and sustain the centralization of knowledge and decision-making power. They did so notably in developing an understanding of information as a strategic asset that resulted in the creation and maintenance of silence.

Silence of a dominant coalition

We have seen that not all directors consider the CEO to be accessible. Observations and discussions alike revealed that only a small group of directors and senior managers enjoys direct access to the CEO. They share a common knowledge about the organization, strategic objectives and processes of decision-making, and a vision of information as a potentially sensitive resource to be carefully managed. All thus comply with the CEO's limitations in sharing that knowledge.

Around the CEO gravitate key informants, the HR director, the head of communication, and the other members of senior management. All share the understanding that the CEO should be informed of anything happening in the organization and that he should be the sole decision-maker. This is how, in interviews, they articulate his management practice:

"After a year I know that he doesn't like that we mention- that there are problems he'd rather talk about one-on-one instead of telling him I have a problem with a manager or something in front of every...it's...so we know he doesn't like to be attacked directly like that, he prefers....so that's why that's what I do." Eleonor, Public Accountant

"We've learned to know each other, and I tell him, "this is what I think...now, it might help you open your eyes to something you didn't see but you do whatever you want with it, you're the boss"" HR director

"Sometimes people are like [she whispers] "we should tell it to Mr.X", so go! Tell him! Come on! (...) I really don't think Mr.X is inaccessible. I think he is very accessible. (...) That means that some things are gonna be talked about in a department, between colleagues but they won't report back to senior management and I personally think that it can be very destructive." Head of communication

With time they have understood that issues must be discussed one-on-one not collectively, in line with bilateral management.

Being a key informant also means that, unlike the other directors, they have gained the trust and attention of the CEO such that they will not hesitate to liaise with him directly. This coordination with the CEO and senior management entails a common understanding of the value of information which can be sensitive and kept within their circle. Senior management and these key informants form a silent coalition. They understand information as a key asset and confidentiality as an essential tool. Therefore, they do not only work to sustain the CEO's operational and organizational objectives, they also work to maintain and constitute the informational order he has put in place.

During observations, there was consistent talks about issues being sensitive, or damageable events that nobody should hear about, or even prospective parts of the strategic plan that supposedly cannot be shared organization wide. Several elements showcase this information sensitivity issue.

First, during the annual General Assembly, every head of service presents the results for the past year of activity and key elements for the year to come. The CEO is the master of ceremonies. He will always be standing in. When managers present their activities' numbers, they would stand side by side and the CEO would keep a microphone of his own and occasionally intervene during a manager's presentation. His physical presence in this setting acts as a reminder to say "on-message" and testify to the strategy of information management of senior management:

"Every degree of hierarchy needs to keep to him or herself part of the information because, for instance, we must present an image of agreement between ourselves (...) at some point we have to talk with a united voice so I think silence is...what we don't say of the disagreements because we have to move on or information we don't share because they cannot filter out, because of sensitive or political topics. I think at every level we must sort out what we want to relay so that's a wanted silence." Laura, Adjoint CEO

"Information is power, and I have to manage timing. Knowing when to give such piece of information to that particular person and so on...that's actually my job too. (...) what I'm saying about timing management is simple, maybe I don't want to give that piece of information and therefore, it is part of the management work to handle that tempo (...) since I have to carry the interest of the institution as well, obviously it is at my level that priorities must be defined." CEO

There is a widespread understanding that staying on-message, strategically managing what is said as well as what is not said, is a key element to keeping order and control. The objective is not only to ensure informal and formal channels to centralize information and get a full picture of what is happening inside the organization and within each department, but also to keep that knowledge within a small group of insiders. This is illustrated by a second example.

In the course of the year 2018, senior management chose to create minutes of the weekly executive meetings with all directors. It was decided that these minutes should not be shared outside of the members of the board. The decision was made because the diffusion of the minutes would entail working on the document to take out sensitive information which seemed too time-consuming. There is no systematic feedback about executive meetings to department teams. The adjoint CEO explains how she handles the minutes:

« I read it back in case there are some sensitive items, it happens that I delete them but otherwise it is very useful and I have observed that information that I thought was known or trivial or not of real interest to me (...) it very often gives rise to discussions and allows...to make sure that nothing falls through the net » Laura, Adjoint CEO

She decided to share the document because she saw in it as an opportunity to communicate to her team and found it extremely useful to offer her team the opportunity to see connections, problems or solutions that she did not see. However, in doing so she operates a censorship by deleting sensitive information. The concept of sensitive information also revealed a convenient tool to justify information withholding.

« We are thinking of other projects, unfortunately I cannot tell you more about it » says the adjoint CEO [Note – Annual meeting of the social service]

« People (...) they need to understand and then sometimes, you have a directive, I mean I cannot always explain everything. Then you have some things that I cannot tell anyway. » Head of communication

As the executive board started to work together and as time went by, the notion of sensitive information gained ground as a legitimate justification to limit access to important information.

Key informants gathered around the CEO and are characterized by their access to the CEO, and their comprehension and execution of his information management strategy which entails that concerns should be voiced privately rather than collectively, and that information is a sensitive asset to be managed strategically. Thus, under cover of necessity and while maintaining the

appearance of access through an “open-door” policy and weekly executive meetings, the CEO and his coalition of silent collaborators organized a fine-tuned withholding and releasing of information that often meant keeping other directors in the dark. As the silent coalition developed with a monopoly on organizational knowledge, silence gained key collective spaces as well as management accounting devices. The following section elaborates on the silence in spaces.

Silence in spaces

The dominant coalition sustains a privileged access to information through silence in spaces. Silence in spaces works in two ways. First, it consists in excluding directors from decision-making spaces. Second, it consists in suppressing the possibility to discuss unwelcomed issues in formal communication spaces.

The bilateral culture and open-door policy gradually appeared to work for a specific but limited group of directors around the CEO leaving the rest of the directors excluded from discussions. Operational managers are left in the dark about decision-making processes, including about their own activities and are devoid of any opportunity to question or challenge them which results in a dynamic of voice suppression, or silence.

Directors often regret the lack of direction in the general management of the organization that cause an overall lack of understanding.

- *“Martha (Head of conservation): Even a business plan validated by administrators is not enough to move things up so it is my frustration but there have been other priorities in the meantime, and I can understand that they need to arbitrate.*
- *Researcher: Yes, but how do you explain it?*
- *M: I don’t explain it... there have been other arbitration in the course of the year, other priorities, other belated projects. So that’s how I explain it very basically.*
- *R: Yes. And this arbitration is it made in dialogue with you, the managers?*
- *M: These ones, no.”*

Decisions are shared once made, such that the process that led to them remain unchallenged and formal channels of communication such as the executive board meeting serve for the CEO to share his decisions and priorities as a matter of fact, while the directors closest to him keep him informed of the general order of things on the other levels of the organization. During a

board meeting Martha was talking about the opening of a commercial service, this is how the discussion went:

The CEO looks at Martha and says, “by the way I talked to X and we decided on 90 [price]”. To which Martha responded: “oh really, ok. Because we were also talking about it yesterday, so it appears there were two conversations in parallel.” But the CEO already moved on to something else. She turned to the CFO and whispers with a bitter smile “so actually we were talking but the decision had already been made.”. [Notes]

Outsiders to the dominant coalition are excluded from spaces where decisions are discussed. Doubts, and questions that inform the decision-making process are shared exclusively inside the silent coalition, other directors and managers are left in the dark such that once elements of decisions or strategy come to their knowledge they are presented as a fact not prone to doubt or questions. Directors excluded from decision-making spaces, are devoid of an opportunity to discuss decisions, negotiate priorities. For lack of alternative spaces of expression, this exclusion from key collective spaces, or meetings, that are the privileged spaces to discuss operational and strategic issues, constitutes a dynamic of voice suppression and results in an imposed silence.

Furthermore, this exclusion dynamic includes operational directors who are consistently left out of meetings about their own departments:

“I am not associated to certain decisions, or to certain things so I think to myself had there been a meeting about this I might not have said exclusively bullshit. (...) Sometimes we found ourselves saying “ah, we did not know”. So, it’s...typically when there’s a meeting between senior management and the economic interest group, it’s stupid for me not to be there.” George, head of operational service

« Collectively if we would know about arbitration on works...if we’d discuss it collectively, we’d collectively take on the fact that a construction project is postponed for a year because...because we have discussed it and we had to make choices, because...but anyway we don’t discuss it.” Martha, head of operational service

Directors are excluded from meetings and discussions about their own activity. Consistent with an authoritarian leadership, decisions are made without the input of the directors they may concern. Excluded from decision-making spaces and information sharing circles, directors who are not part of the coalitions of the CEO’s helpers form an excluded coalition, devoid of the

knowledge pertaining to strategic decision-making processes and thus of their possibility to challenge them.

This dynamic is reinforced by the suppression of possibilities to discuss certain issues during collective meetings. During one of our conversations the accountant regretted the lack of collective discussions. She confided in me and explained that recently she had tried to raise an issue during a board of directors to which the CEO replied, “we will talk about it later”. And the topic was not spoken of again, not collectively nor privately. When Martha was launching the new commercial activity in her service, twice in the board of directors meeting she tried to raise an issue about construction work delays which had enormous impact on service delivery to clients. These two times the adjoint CEO who oversees constructions works refrained from answering and simple kept silent. According to the accountant as well as another director this impossibility to discuss issues that are out of the senior management’s agenda partly explains that they did not anticipate an important strike in December 2018. When I discussed it with the accountant, she repeated “I knew it!”. She felt that if the issues could have been discussed prior, the strike could have been easily prevented. Interestingly, in formal conversations the day of the strike and the following days there was not talk about the strike, as if it did not happen at all. So, not only are directors excluded from key collective spaces, but issues are also excluded from conversational spaces that include all directors. Therefore, potentially critical issues, such as employee dissatisfaction, are excluded from discussions first through a dismissive comment, or ignorance, then through the development of a common understanding of topics not up for discussions. This distinctive dynamic of exclusion furthers the creation of silence in spaces, by impeding talk on a series of sensitive issues.

In PCI’s organizational life, specific meetings are dedicated to discussing operations and strategic planning, be it meetings with key partners or stakeholders, or meetings between senior managers, managers and employees within the organization. These meetings constitute privileged spaces for conversations and talks. Exclusion from these spaces has two effects that both result in silence. It strips directors from their voice in these specific occasions, but it also denies them the insider knowledge that would allow them to develop an informed opinion and argument around certain decisions. Silence in these spaces materializes as the absence of key stakeholders of these discussions, silence here is the absent voice of these excluded directors. However, silence also occurs when managers are included in collective expression spaces as some issues are avoided or ignored, consistently with the shared notion of information sensitivity amongst the silent coalition. Silence in spaces materializes here around this realm of

issues not up for discussion. Control is exercised through these silences in spaces in two ways. First, they allow for senior managers to carefully manage feedback. Second, it shuts down dissent before it is articulated to guarantee strategic alignment. This dynamic of silence in spaces which works both through exclusion and avoidance is crystallized in the use of management accounting devices to delimit the kind of issues addressed as well as voice opportunities. The following section elaborates on this silence in devices.

Silence in management accounting devices

The priority of PCI's strategic plan is to "Combine growth and financial performance to serve the social vocation of the organization". In line with this agenda, management accounting devices are used at PCI to diffuse good practices in terms of cost-efficiency and "the financial and budgetary constraints" (CFO) of the organization, which have been overlooked in the past. These tools aim at focusing performance on profits and revenues and as a result silence alternative conceptions. This is how the CFO articulates the use of management accounting:

"Management accounting allows you to communicate and spread a financial culture (...) to deliver the right messages, notably of austerity, within the organization. (...) The way I saw the job when we talked about with [the Management Accountant], was more to raise awareness among directors, to forecasting, raise awareness to numbers." CFO

This way the *tableaux de bord* were created to display costs and revenues and to chase unnecessary spending with strong focus on quantitative data. The device frames what is desirable, namely healthy financial results.

Several times, from May to December 2017, George, the head of an operational service, tried to enlarge the scope of the Tableaux to include more operational elements. However, he was denied that possibility, because it shifted the focus from profits and losses. Therefore, to sustain the strategic trajectory, George was denied the possibility to introduce operational indicators, and therefore the opportunity to discuss his operational difficulties. That possibility was eliminated to focus the Tableaux and the work of managers on handling their profit and losses, something the CFO repeated many times:

George, he's not here to deal with logistics and supplies, or handle problems with clients (...).he's in charge, there's a goal of 208 million of outstanding at the end of the year but I don't really care about the 208 million, it's mostly about the profit and losses

associated with these 208 million of outstanding and so the tableau de bord was made for this, to refocus the activities on this.” CFO

Operational logistics, though a critical part of George’s work and of the general workings of his service, are made irrelevant to the Tableaux de bord. Its sole focus is the profit and loss associated with the activity. While George was hoping to use the Tableaux de bord to broaden the discussion about his activity and bring new elements to the table in his own language, that possibility was denied by senior management, determined to align his priorities with their strategic objectives. This strict focus of management accounting devices consistently eliminates voice opportunities.

According to the CFO, after about a year and a half of practice, management accounting effectively helped changing the ‘home culture’:

“Management accounting helps diffusing this, in pawnbroking or conservation you see concretely when Martha about the new commercial service, she understood that I was not swearing when I asked her to develop the business. There, it is not a bad word anymore, it is something she now understands, we need to develop the business. Paul when he talks about the level of outstanding now, he also says how much it generates which was not the case at all before.” CFO (November 2018)

The CFO considers management accounting a success in focusing the attention of his directors on more business-like practices and profit generation, contributing to shift the culture of the organization. Martha is typically considered “an artist” by the CFO (his words) and a couple of other directors close to senior management, essentially because of her background in the cultural industry. That perception as an artist is seen in contradiction to the new economic orientation. When I talked to her about discussing her numbers in meetings, she told me that, in the past year, she grew more anxious about numbers in general, feeling that they represented a commitment that she had to hold and embracing their overall inevitability. Management accounting devices were deemed a success in changing the overall culture toward a more business-like management and overall understanding of the organisation. A counterpart to that movement is the reinforcement of silence, as operational issues and some managers’ own priorities fell out of focus and entered the realm of the unimportant, or even the unsayable.

Finally, the Tableaux is oriented towards the general interest of senior management for cost and revenue items and are therefore an invitation to share insights in the language chosen by senior management. When Ann, the head of the social service, went to see the CFO, in the Fall of

2018, about working on new indicators that could reflect the added value of her service for the organization, he declined to ask the management accountant the work on that topic, and justified his decision this way:

“For [Social Service] I struggle a little. I don’t see what management accounting could bring other than the meetings with beneficiaries and what not, which is already in the Tableaux de bord. Anyway, in my opinion [Social Service] is not about profit.” CFO (November 2018)

The Tableaux de bord are used to share information only so far as that information relates to profit and loss excluding de facto non-financial added-value, operational elements and matters around quality of service to the public and the fulfilment of the social mission of the organization. Exclusion from the Tableaux de bord entails an impossibility for managers to rely on tangible elements to discuss their difficulties and operational priorities which triggers silence. For managers, a management accounting argument is an opportunity to voice and discuss organizational issues. Without them, they are deprived of that voice. Furthermore, managers tried to circumvent the problem of this strict management accounting language by working directly with the management accountant to workshop indicators. However, they were also denied that possibility. As a result of the limited profit-oriented language of the Tableau de bord and the consistent denial of alternative indicators, operational managers were unable to speak up about operational issues and therefore fell silent.

In conclusion, at PCI the control practice characterized by one-on-one meetings with the CEO and a so-called “open door” policy developed into a privileged exercise within a small group of managers who carry forward the strategic management of information in the service of an unchallenged authority. While they participate in the creation of organizational knowledge, they maintain access to that knowledge limited to a monopoly. Information about decisions and priorities are shared downward and presented as facts not to be questioned. Silence is used by a dominant coalition, to construct an information monopoly that builds into a privilege over agenda setting. Excluded from decision-making spaces and devoid of voice opportunities, the silences in spaces also prevent ignorant directors from contesting the validity of strategic decisions. Finally, control is ascertained using management accounting devices to focus and align discourses and actions toward organizational objectives of rationalization and competitiveness.

Discussion

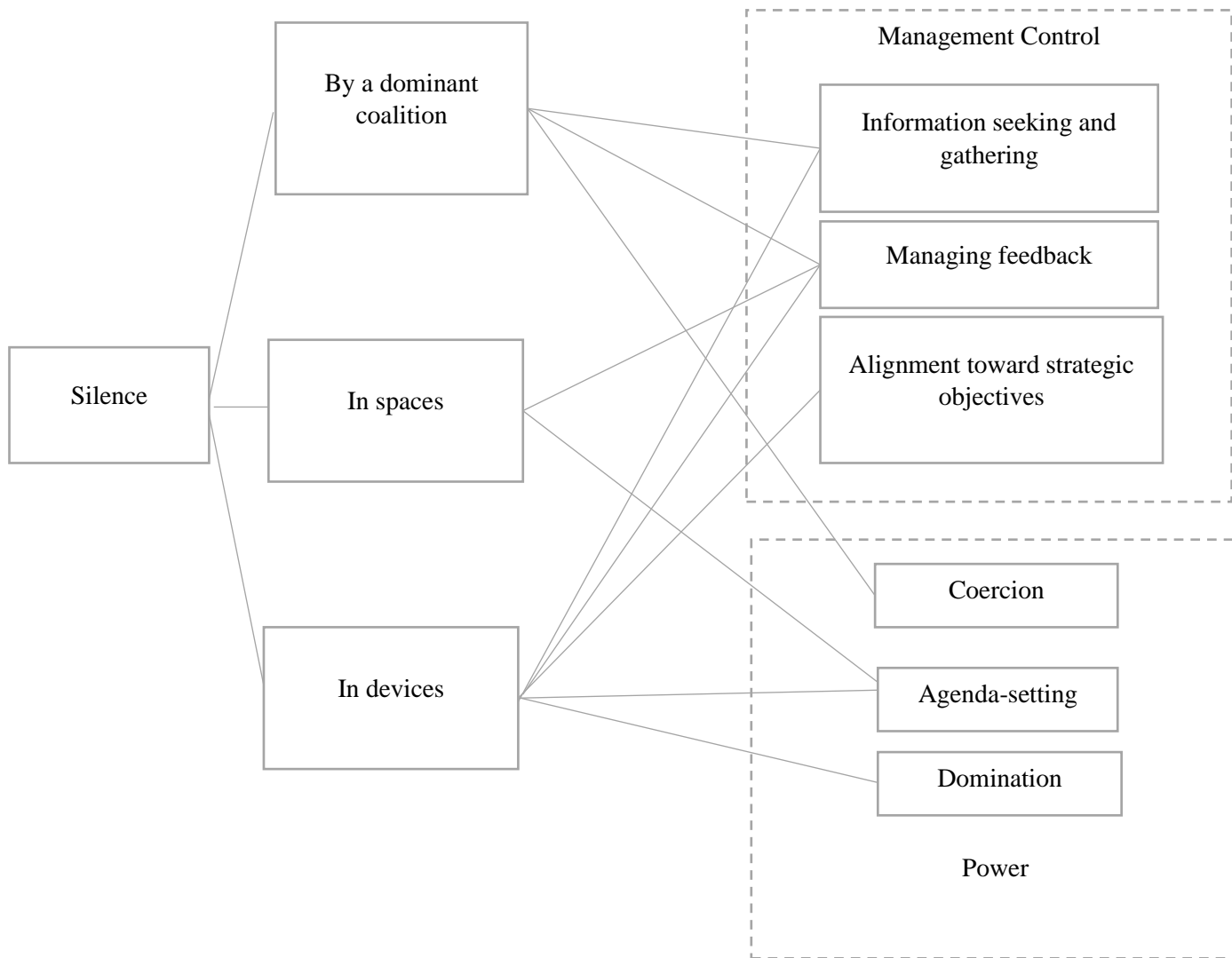


Figure 4- Silence, power & control

This paper draws on the literature on accounting and power to study the role of silence in management control practices understood as practices of (1) information seeking & gathering, (2) managing feedback, and (3) aligning organizational actors' behaviours toward strategic objectives (Lowe, 1971). Silence allows for a careful allocation of organizational knowledge, sustains information asymmetry and denies the possibility to express dissent such that it efficiently enables these three dimensions of control. As a constitutive part of management control practices, silence also conveys power.

The literature in accounting and control has investigated power issues and relations in both its oppressive and more subtle manifestation. The works of Foucault has been instrumental in identifying programs of government embedded in accounting language and devices as well as

in deconstructing surveillance systems based on the visibility of self-disciplined subjects (Miller & O'Leary, 1987; Robson, 1992). This paper contributes to the literature on power and control. While the literature has emphasized discourses, language, subjectivity and visibility as important dimensions of the exercise of power, this paper shows that silence is also a critical dimension of the exercise of power and a form of control. In this study organizational actors adopt and sustain understandings of strategic information management such as the concept of *sensitive* information, the importance of staying *on-message* to show a united front and discourage dissent, the relevance of centralization. By adopting and enacting these principles, the coalition of followers around PCI's CEO purposefully participate in the construction of an unchallenged authority using silence. The case of PCI sheds light on the variability in modalities of interaction, whereby a silent dominant coalition subtly imposes a practice of control on silenced organisational actors. At PCI, observations and interviews stress that speaking up is firmly situated in time and space through carefully crafted formal and informal channels consistently leading back to senior management, to which not all organizational members share a common access. Maintaining a centralized power happens through the adhesion of key informants that sustain a practice of silence characterized by information withholding and voice suppression. Information are withheld around the rationales behind decision-making processes and operational managers' voices are suppressed to eliminate their opportunities to express concerns or challenge decisions and strategies.

The paper offers a new perspective on the rhetorical and discursive strategies of control. Where silence was a secondary by-product of power-plays in existing studies, this paper proposes to put silence at the front and centre of the power dynamics at play in management control that opens opportunities for research in both control and accounting.

Critical research in management accounting has shown that dominant discourse, hegemonic narratives, and the fabrication of illusionary consensus sustain positions of power (Cushen, 2013; Farjaudon & Morales, 2013). Discursive and rhetorical approaches have highlighted that problematics of control revolve notably around the silencing of conflicting or alternative views that may shift power allocation and control, yet silence is but a by-product of such studies. This paper puts silence at the forefront of control practices. Lukes' (1974) three faces of power offers an opportunity to demonstrate the power of silencing, as a constitutive part of management control. Lukes identified three faces of power (1974). The first face is the observable exercise of influence by an individual over another in case of overt conflict. The silence of a dominant coalition allows information seeking and gathering through informal channels of

communication designed to create and sustain a privileged access to organizational knowledge. In doing so, the CEO and his collaborators augment their control. They also fabricate a knowledge asymmetry aimed at increasing their influence and maintaining their monopoly over decision-making. That asymmetry is crystallized through the exclusion from decision-making spaces. In that sense, silencing in the form of information withholding and exclusion conveys the first face of power. It allows to make decisions behind the scenes and impose them as a matter of fact, while excluding actors from the knowledge necessary to contest it.

Lukes' second face of power includes covert conflict and consists in an agenda-setting privilege. Silence does not only delimitate access to organizational knowledge it also shapes the possibilities to challenge local authority. A silent authority, on par with an invisible authority, is difficult to question. Studies around visibility have emphasized two major elements. First, visibility creates an opportunity to act upon individual through the constitution of a self-disciplined subject (Robson, 1992). Second, visibility works over a governed actor subjected to an invisible surveillance (Robson & Cooper, 1989; Roberts, 1991). Silence enables individuals to exercise an influence that, by virtue of its absent nature, is difficult for actors subjected to it to grasp or question. Silence works as a counterpart to visibility and invisibility with similar dynamics. It creates a power asymmetry by ensuring that information is audible in one way but not the other. The dominant coalition have ears on the ground, but the ground does not have ears in the dominant coalition. From what they hear, the dominant coalition can choose what they allow to transpire in collective conversation and what they would rather keep quiet. The silence in spaces are organized such that organizational actors know that only a specific range of issues may be discussed. It is the same range of issues that are allowed to exist in management control devices. Information asymmetry, silences in spaces and devices are used to manage feedback and focus the debate toward acceptable organizational concerns. As such, this dynamic of voice suppression corresponds to the second face of power developed by Lukes (1974) based on Bachrach & Baratz (1962) conception of agenda-setting.

Finally, Lukes' third dimension of power is based on the capacity of an agent or group of agents to affect the interests of others. The silences embedded in spaces and devices are also imbued with Lukes' third face of power, in two distinct regards. First, silences in spaces work as organizational actors interiorize the possibility (or rather impossibility) to talk in specific situations. Organizational actors respect the sanctity of some spaces such that the possibility to openly articulate dissent there is not thinkable. They thus fall into a form of quiet compliance (Lukes, 1974). Second, these silences aim at a form of strategic alignment. Their goal is to

diffuse a culture of economic rationality and break with a form of artistry in management. Anything outside of this scope is therefore silenced. In that sense, silence is an essential part of a control practice. It is also a vehicle of power. We build on the notion that silence is performative (Dupret, 2019). As the possibility to discuss alternative narratives or alternative courses of action is suppressed these alternative progressively become unthinkable and inexistent to the extent that the strategy carried by dominant actors becomes inevitable. Silence is therefore not a by-product of the exercise of dominant narrative (Farjaudon & Morales, 2013) it is central to the construction of unchallenged authority based not on an imposed narrative but on the adoption of principles of leadership by wilful actors.

The PCI case thus illustrates that silence is a decisive element of power relations and control. To maintain control over decision-making and strategy senior management limited access to critical information to a top coalition constructed around key informants that would allow to gather information from all around the organization while eliminating the possibility to speak up in formal executive meetings. Therefore, senior management maintains face through an open-door policy and a weekly executive meeting while guaranteeing access only to a few privileged, hand-picked collaborators. Members of the top coalition adopt and diffuse a conception of information sensitivity so that all organizational members understand that some things can be said and other cannot, in order to keep order and a sense of consensus. The rationales behind decision-making and priorities are not articulated to avoid questioning, complaints or resistance. Managers deprived of voice are deprived of any decision-making or strategic power, they are reduced to mere executant and subordinated to the command and control of senior management without the possibility to oppose or challenge.

Finally, the paper introduces a power-perspective to the study of silence in organizations and responds to the significant lack of qualitative understanding of how silence unfolds in organizations. This paper intends to propose a complementary approach to existing studies in human relations to offer a counter-narrative to the numerous micro-behaviouralist studies in organizational studies that remain oblivious to the moving social, historical and contextual elements comprised in silences understood as local practices.

Conclusion

Our purpose is to explore the construction and use of silence in power-relations and specifically in ensuring and maintaining control.

Our case study of a gradual collective forced or enforced silence furthers our understanding of the role of discursive and rhetorical practices in sustaining dominant positions. Silence in use builds on a coalition of practitioners that adopt through daily interactions, a common understanding of the value of information and the necessity of a strategic management of information sharing be it top-down or bottom-up. Actors develop a common knowledge of situations where speaking up is desirable or not and navigate formal and informal channels to participate in sustaining a dominant narrative or fail in challenging it.

These findings contribute to our understanding of power-relations and control in organizations as well as silence as practice in an organizational setting. Building on critical perspectives in accounting, further studies can elaborate on the mediation of accounting devices and the use and management specifically of accounting information to maintain or break silence and to challenge dominant positions. This study elaborates on silence as practice of control, other studies could investigate how silence resists to power. Specifically, it shows information is progressively understood as a critical asset to be skilfully managed to sustain the interests of a dominant coalition building on a shared understanding of *sensitive* information, the necessity of a central power in command and the appearance of consensus. The case also illustrates how silence becomes pervasive while the illusion of a transparent and accessible management is maintained.

Future studies around silence and power could investigate the role of accounting devices and shift the focus from local interactions to material mediation in the fabrication of silence. In keeping with the notion that where there is power, there is resistance, future studies may investigate resistance to silence as a practice of control as well as silence as form of resistance itself.

Chapter 4: Second Paper. Talk and silences in accounting: an explorative case-study

Introduction

Management accounting and accounting practices are instrumental in centralizing and circulating critical information (Sikka, 2009; Schillemans & Smulders, 2015). Accounting numbers are loaded with information and invite accounting users to talk and negotiate collective meanings and structures of intents around them (Ahrens & Chapman, 2007; Mahama & Chua, 2016). Interactive, discursive and verbal practices are constitutive elements of accounting in use that participate in shaping their function, perception and attention (Ahrens, 1997). Accounting breaks the silences in organizational life in that it vehiculates information and invites users to talk about the reality pertaining to such information, giving it meaning and relevance. And yet accounting is vested with silence (Vollmer, 2019). It can be used to push dominant narratives and silence alternatives (Cushen, 2013).

Silence is defined here as a collective-level phenomenon characterized by the widespread withholding of information, opinions or concerns, by employees about work-related problems or issues (Morrison & Milliken, 2003; Brinsfield et al., 2009). Accounting is a socially embedded constitutive practice that persuades and contends consent, as well as direct the provision and manipulation of information in certain ways (Chua, 1995). The opportunities and motivations to speaking up and remaining silent are irretrievably modelled by social practices that are shaped, embodied, materially mediated and partially represented in the use of accounting tools. In that sense, accounting systems as a resource for action can severely bound or emancipate, organizational member's capacity to speak up. This paper investigates how accounting produces silence by analysing the use of an accounting tool specifically implemented to break silence, to foster communication and information exchange.

The paper uses a qualitative inductive method to observe the implementation and use of an accounting tool, namely Tableaux de bord, in a French public administration called PCI. The author conducted six-months of participant observations, thirty interviews and gathered a collection of organizational documents for an inductive open-coded analysis.

The study of PCI reveals that affordances of the Tableaux crystallized as users try to engage and speak up. Its language and scope limited the possibilities for operational managers specifically to talk about operational issues. Furthermore, while the Tableaux made some problems visible, it did not make them sayable. Some managers failed to start a discussion about

some organizational issues, others, aware of the risk that such visibilities pose chose to create zones of invisibility that allow them to escape an inconvenient talk and evade their share of accountability.

The paper contributes to the literature on accounting practice and talk by shedding light on the coexistence of visibility and silence as well as talk and silence. As a matter of fact, the case study shows that it is specifically through interactions between users and tool and in discussions that silence is fabricated and maintained. In the analysis of the language and scope of the Tableaux de bord the paper elaborates on the performance of affordances in accounting tools that shape and are shaped by structures of intents, understandings and modalities of use. Instead of creating meaning and relevance, interactions around the Tableaux deconstructed its potential for operational managers. The story at PCI shows how a tool does the opposite of what it should do. It also enriches our view of presence and absence, of voice and silence by showing how the possibilities to speak up about organizational concerns is not a by-product of strategic focus but actively produces a shift in allocation of power and accountability.

Before extending on the case of PCI, I introduce the literature on practice perspectives in tension with critical studies around the notion of silence in accounting. A discussion and conclusion will follow the case study.

Theoretical framework

Accounting to talk

Literature in accounting has studied extensively how numbers are produced through quantification and what such quantification produces (Miller, 1992; Boltanski & Thevenot, 2006; Mennicken & Espeland, 2019). Studies of accounting as a practice, however, also insisted on how accounting numbers are consumed, which led them to insist on ‘accounting talk’. This literature has offered several important insights on the role of talk in accounting practices.

A practice perspective as developed by Ahrens & Chapman (2007) and perpetuated by Jørgensen & Messner (2010) focuses on actorhood and agency, on interactions both between human actants, and human and non-human actants all of which is understood in light of the local context, knowledge, rules and common understandings. Under a practice perspective, users, objects and numbers are all products and producers of the social order they are embedded in. Verbal practices are constitutive of accounting because they are at the centre of these interactions, where actors make practical sense of numbers and their injunctions, where they

determine the nature and use of accounting information (Puyou, 2018). Management control and accounting practices are *“situated in offices and workshops, using configurations of machines and computers, such that organizational members can negotiate strategies, budgets and performance targets, they discuss ways of realizing them, alert others to contingencies, give orders, follow, dispute or circumvent instructions, generate reports and make comparisons, give and receive advice, find excuses, take correction action, etc...”* (Ahrens & Chapman, 2007, p.9). Numbers invite actors to talk and through these ongoing local interactions, construct and negotiate reality and possible futures (Mahama & Chua, 2016). Accounting mechanism and accountability devices play a major role in the circulation and communication of critical information as well as in the inclusion of stakeholders in the delivery of information (Sikka, 2009; Schillemans & Smulders, 2015). Indeed, accounting inscriptions and tools are vehicles of transportation of information, of feelings and emotions (Boedker & Chua, 2013), or beliefs and values (Chenhall et al., 2017). Therefore, numbers do not exclusively quantify and calculate, they make users talk. This accounting talk is a fundamental activity in the way actors use and consume numbers.

Part of the constitutive interactions in accounting are specifically the verbal processes associated to it. Through conversational exchanges, practitioners and users give local meaning and relevance to accounting information (Ahrens, 1997). A focus on these verbal processes contributes to understanding the role and functioning of accounting in organizations (Ahrens, 1997). More specifically, through accounting talk multiple forms of organizational knowledge blend. Operational knowledge combined with accounting expertise contribute to the adoption and integration of accounting information into management processes (Ahrens, 1997). In their Restaurant Division case, Ahrens & Chapman (2007) show how, amongst different activities, discussing performance metrics allowed organizational actors to construct a local and practical understanding of a performance account and of strategic imperatives. Their study uses the theory of practice of Schatzki to show how actors can mobilize the different elements of management control as a resource to manifest interests, motivations and achievements. These individual structures are produced through the dynamic and situated interactions between actors as well as between actors and management control. Hall (2010) puts these verbal processes at the centre of accounting in use. In his theorization effort, he also shows that they are essential in constructing meaning and relevance for managerial work.

Constructing the relevance of accounting information for managers depends upon the ability of accounting to trigger a discussion. Therefore, the essence of accounting numbers does not lie

in their face value but rather in the discussions that unfold. The discussions give them local meaning, relevance relative to other sources of information, and invites users to investigate further needs of accounting information (Hall, 2010). Practices are therefore understood as a result of the continuous discursive and practical interactions between users, and users and tools, whereby actors' interests, motivations and attention shape and are shaped by their daily engagement with one another as well as with accounting tools. That is to say that, not only do accounting practices offer a space for interaction, discussion and negotiation between human and non-human actants, but these interactions and the discussions, the talks, associated with accounting practices are constitutive elements of such practices. The possibility for users to speak and discuss aspects of reality, intentions and attention are essential in determining the use of accounting devices.

Consequently, three elements are essential in the literature laid out. First, numbers are an invitation for users to talk. Second, this accounting talk is a fundamental activity in the way actors use and consume numbers. Third, numbers do not talk on themselves, their meaning is constructed in practice, in their use and in the discussions associated to it. If accounting talk is a fundamental aspect of how accounting numbers are given meaning and consumed, then what happens when accounting numbers are met with silence? Do accounting numbers necessarily break silences? If not, what does that imply for our understanding of accounting practices?

To be able to mobilize accounting to talk, users must be able to engage with, and in, accounting. In order to fully grasp how accounting's discursive elements, interact with silence, the following sections explore user engagement and its limits.

User engagement and the visible

If literature on how accounting numbers are consumed insisted on accounting talk, literature on how accounting numbers 'travel' has focused on the notion of 'visibility', which became paramount to understanding user engagement.

Accounting inscriptions translate a complex, unbounded and plural reality into a limited and singular inscription continuously vested with meanings and purposes that create *visibilities* constitutive of an opportunity for action (Robson & Bottausci, 2017). By rendering things visible (Miller, 1990), accounting inscriptions make things amenable beyond physical or geographical constraints. As shown by Dambrin & Robson (2011), performance measures obscurely connect and produce reality through socially constructed 'imperfect numbers' (p.429). The purpose of visibility is not to reproduce and represent reality or the truth but rather

to translate multiple objectives and imperatives that enables distant users to understand and act upon the economic and social order (Robson, 1991; Chua, 1995). Visibility offers users an opportunity to shape and negotiate what is accounted for, to articulate their intentions, to combine their aspirations and accumulate knowledge.

The literature in accounting has largely focused on the creation of visibility as a source of user engagement (Quattrone, 2009; Martinez & Cooper, 2019). Engagement is understood here as sustained usage (Busco & Quattrone, 2018; Martinez & Cooper, 2017). Busco & Quattrone (2015; 2018) have illustrated how accounting representations generate productive tension, debate and continuous questioning. The inherent limits of such representations offer possibilities for actors to engage with performance measurement systems, and accounting in general, in unanticipated and unintended ways. It creates an empty cell of infinite possibilities. That “vacuum” (Busco & Quattrone, 2018, p. 4) constitutes a space where actors can grasp accounting devices to construct a reality where specific dysfunction are rendered visible and audible. Users can mobilize accounting devices to speak up and talk about organizational issues by occupying the abstract spaces and therefore constructing and diffusing local knowledge. In such context, tools are an inherent part of the story as they carry with them affordances, choices, interpretations and interests of users (Jarzabkowski & Kaplan, 2015). A study of a management accounting tool such as the one found in this paper must therefore consider both the affordances embedded in the tool, which will constrain and enable its use, and the situated interests and intent of its users (Jarzabkowski & Kaplan, 2015). This double focus notably contributes to a better understanding of the potential gap between design and use (Martinez & Cooper, 2019; Boedker et al., 2019). Accounting inscriptions in the production of empty spaces and the on-going construction of visibilities thus produce an expressive space that constitutes a unique and privileged locus to signal dysfunction, while potentially breaking spatial discrimination whereby information is partitioned between departments or levels of hierarchy.

Studies on the visual features of accounting have demonstrated how inscriptions engage users by creating visibilities but also by generating debate and discussion. The power of this literature lies in the productivity of the limits to visibility. The outer space of visibility is yet another opportunity for user engagement, it does not explain the limits of user engagement. Specifically of interest in this paper, the question remains to understand the limits of accounting in engaging users in conversations and in an accounting talk and therefore the extent of its capacity to break silences. In the following section, I elaborate on the limits of user engagement by exploring the influence of accounting over the sayable.

Limits to user engagement: From the visible to the sayable

Accounting literature rarely studied silence per se. However, through its studies of talk, language, discourse and voice we can see emerging some preliminary understandings of silence itself. Two elements are key in moving from an understanding of talk to an understanding of silence. First, accounting fabricates the sayable, things that can be said. Accounting users are enabled and encouraged to talk about certain topics. Second, accounting contributes to the definition of norms and collective understandings that engage actors in a collective discussion with shared meanings.

The literature in accounting has pointed to several ways in which accounting influences the sayable in organization. The affordances of accounting tools entail delivering information in a specific language and scope. Budgets, balance scorecards, activity reports for example invite organizational members to give a set of information respecting specific frames, spatial separations and temporal ordering. Accounting is an invitation to talk under a specific time-space-language frame. Yet, the language of accounting can fail in articulating specific concerns (Killian, 2010). Killian showed that some fundamental concepts regarding issues that people might meet cannot be expressed in accounting terms. Users are limited in what they speak up about by the language and timing of an accounting message. Accounting therefore not only constructs the sayable it also constructs the unsayable, all elements that fall out of a carefully crafted time-space-language frame embedded in accounting tools in use. Accounting is also used to frame reality such that certain issues are constructed in and others out of the scope of interest. According to Mahama & Chua (2016) “*accounting numbers encourage, solicit, and articulate propositions about the world, ‘reveal’ new entities and relationships, summarize values, assign identities, distribute accountabilities and impute the forms of action required to address matters of concern.*” (p. 31). Accounting tools can be used to define the boundaries of the normal functioning of the organization, thus signalling what should be considered as dysfunctional (Floyd & Lane, 2000). Accounting tools limit the possibilities to speak and articulate issues because such issues may be framed as normal rather than dysfunctional and therefore not worthy of discussion. An accounting frame builds elements in and out of the discussion through a time-space-language ordering and through the negotiation of specific foci of interests.

Accounting also contributes to the development of common understandings and norms (Alvesson & Kärreman, 2004; Cushen, 2013; Kraus et al., 2017). Accounting tools in use help construct common understandings of past experiences, present practices and the desirable future

so that actors may talk and discuss with a shared level of understanding. Accounting devices is used to socialize incoming organizational members to what can be said such that, again, they are encouraged to talk. However, while accounting shapes the desirability of talk it also shapes the desirability of silence. Common understandings pertain not only to what, where and when actors may talk, or talk about, but also to what they should not talk about. Users construct beliefs that in specific situations silence is preferable, and those beliefs progressively stabilize and consistently shape rationales for action such that silence as a norm can be propagated via the collective representations embedded in accounting (Alvesson & Kärreman, 2004). Critical studies have shown that accounting acts to reproduce dominant conceptions so that specific stakes and strategies are promoted and other silenced (Morales & Farjaudon, 2013). In the Avatar Case, Cushen (2013) investigates how hegemonic financialized narratives are vehiculated and replicated inside the organization using budgets. She shows notably how accounting practices encouraged a form of compliance that fomented the suppression of voice and a reluctance to highlight concerns (Cushen, 2013). Silencing is conceptualized there as a way for change agents to overcome recipient's resistance and achieve compliance for financialization (Cushen, 2013). While her work elaborates on hegemonic narratives embedded in an accounting tool, her focus remains on the specific use to of that tool to silence alternative narratives.

Studies give us a sense of how talk, language and discourse perform in accounting, this paper shifts the focus on the other side of the coin and elaborates on the fabrication of silence. Building on the conceptualization of voice dating back to Hirschman (1970), scholars developed the construct of silence not solely as the absence of voice but as an active, conscious, intentional and purposeful behaviour (Van Dyne & Botero, 2003). An important stream of literature has developed to understand the antecedents of silence whether individual-specific or contextual, differentiating employee-level silence and organizational silence. Organizational silence designates a collective-level phenomenon characterized by the widespread withholding of information, opinions or concerns, by employees about work-related problems or issues (Morrison & Milliken, 2003; Brinsfield et al., 2009). As a number is an inducement to talk and to negotiate (Callon & al., 2009), any form of accounting activity can be considered as an opportunity to signal problems that actors can chose to grasp, and therefore break organizational silence. Yet accounting limits users' engagement in accounting talk as it constructs the sayable and the not-sayable and thereby fabricates a space for the coexistence of talk and silence.

This paper explores the introduction of an accounting tool to foment communication in an organization. It therefore interrogates whether the introduction of an accounting tool creates talks and communication and therefore encourage users to break silence or on the contrary creates, sustains and reinforces silence as a norm of conduct. This study contributes to understanding how accounting practices create and maintain silence in organizations not in spite of its conversational and discursive properties but because of them.

Case study

Data collection & analysis

The organization studied is a 400 years-old public credit institution, which we will call PCI. It presents the particularity of being both a credit organization and a public administration. It conducts monopolistic pawnbroking activities to offer credit access to individuals excluded from the traditional banking system. PCI is composed of four operational services; the first is purely commercial, the second is a credit service, the third deals with solidarity savings, both are revenue-generating social services, and the fourth service is purely non-profit and fights over-indebtedness. Profits are entirely reinvested in the functioning of the organization, in subventions to partner non-profit organizations and in financing the non-profit service. The operational activities are conducted with the help of support services including human resources, information system, accounting, maintenance and works, communication, and management accounting. This study focuses on the implementation of Tableaux de bord, monthly performance indicators, aimed specifically at creating discussions and raising communications between members of the board of directors.

The Tableaux de bord are monthly statistics and indicators that present one general board that summarizes main performance indicators of all of PCI's activities as well as one board per service that comprises main costs and revenues. They are constructed by the management accountant with the help of each service. They are presented once a month by each head of service during the weekly board meeting. The management accountant also performs punctual cost analysis to help decision making, projected management and cost-reduction.

Data was collected through an ethnographic study (Van Maanen, 1979). The author spent a total of six-months of participant observation at PCI. The first three-months observation period was conducted in the Fall 2017 and the second one of equal duration, exactly one year later. Observation included participation to budgetary meetings and board meetings, working with the management accountant and one-week immersion in two operational services. The time

spent on the field was recorded in field notes. The author also conducted 30 semi-directed interviews with participants from all departments ranging from top management to employees (See Appendix B), 29 of which were recorded and transcribed. During periods of observation, one key aspect was to gain trust amongst PCI's employees and managers so that they felt free to speak to the author about issues that they would not dare speak about otherwise. Going into the field and building on existing research around silence in management studies, I considered that people could be able to verbalize problems they meet at work without compromising the existence of silence (Dundon et al., 2004; Detert & Edmondson, 2011). The fact that interviewees could reflect with the author upon difficulties that they met while not being able to express them to their hierarchies was considered evidence that there existed information about organizational issues, and that, that information was withheld from upper management, which constituted an instance of silence. One set of interviews was conducted at the end of each observation period, when the researcher was clearly identified as independent but also known and considered as part of the organization. The data analysis was conducted inductively using a grounded theory approach (Strauss & Corbin, 1990). Field notes and interview transcripts were analysed through open coding. Coding led to written memos on specific points of interest such as management accounting at PCI, the Tableaux de bord, the discussions of the Tableaux de bord, board meetings and silence. The following sections offer first an overview of these Tableaux. Moving on, I elaborate on the key affordances of the Tableaux, namely its language and scope. Finally, I describe how are the Tableaux used and its impact on silences. The study will then be discussed and concluded.

Results

During his first month at PCI, the management accountant observed a form of reluctance from some managers and employees to share information about their work. As I got to know the people working around the management accountant, a couple of project managers, the treasury manager, the CFO, the general inspector who would often walk in our office to talk about the latest football game, many of them explained that historically, the different activities of PCI started and developed independently from one another. When addressing that question with operational managers, all confirmed that neither them or their employees knew exactly what was happening in the other departments of the organization be it operational or functional. The accountant later explained that managers and employees alike have a strong sense of ownership over their activity and information pertaining to their work. If she needed information about a department other than her own, she would have to hope for an informal

encounter at the canteen. As far as formal communication channel are concerned there is a monthly board meeting where managers and senior managers meet but it is used rather as a top-down platform.

The CEO, CFO and the management accountant decided that the first project of the management accountant would be the construction of Tableaux de bord, specifically aimed at breaking silences and creating a mutual communication tool between senior management and managers. Though the goal of the Tableaux were not formally announced, the CFO explained to me that it served three main objectives. First to break down barriers and raise communication, awareness and collaboration in between services. Second, to enable senior management to communicate and discuss priorities in decision-making and resource allocation. Third, to create an alert system whereby organizational issues and unnecessary spending can be identified and discussed collectively.

The possibility to exchange and discuss on each other's work was largely welcome by all managers. Sharing information about one's own activity as well as receive information about others was seen by managers and senior management alike as an interesting opportunity to build bridges between departments, to share best practices and to talk about organizational and operational issues. Operational managers especially saw this reporting exercise as an opportunity to speak up about problems. Some saw the opportunity to make problems visible, others considered numbers as an important tool to objectify issues. Many welcomed the possibility to discuss the Tableaux collectively in the board meeting:

“The board meeting is hyper privileged space to share and exchange. (...) Here [with the Tableaux de bord] each senior manager get a word and it's possibly the time or never to say, here I encountered that problem, I still have difficulties, ask for help so we solve the problem.(...) The way we work the numbers, all of this is fundamental (...) to make decisions and to press projects.” Martha, Head of operational service

Initially, the idea of discussing the Tableaux de bord in the board meeting was perceived by Martha, and other managers as a privileged opportunity to bring to the table a difficulty and open a discussion about the problems that each manager may encounter. One of the ideas behind the Tableaux de bord and its discussion by the board was that it created a new and unique space of communication and forced each manager to read and explain their indicators. This is what the summary page of the Tableau de bord looked like in March 2018:

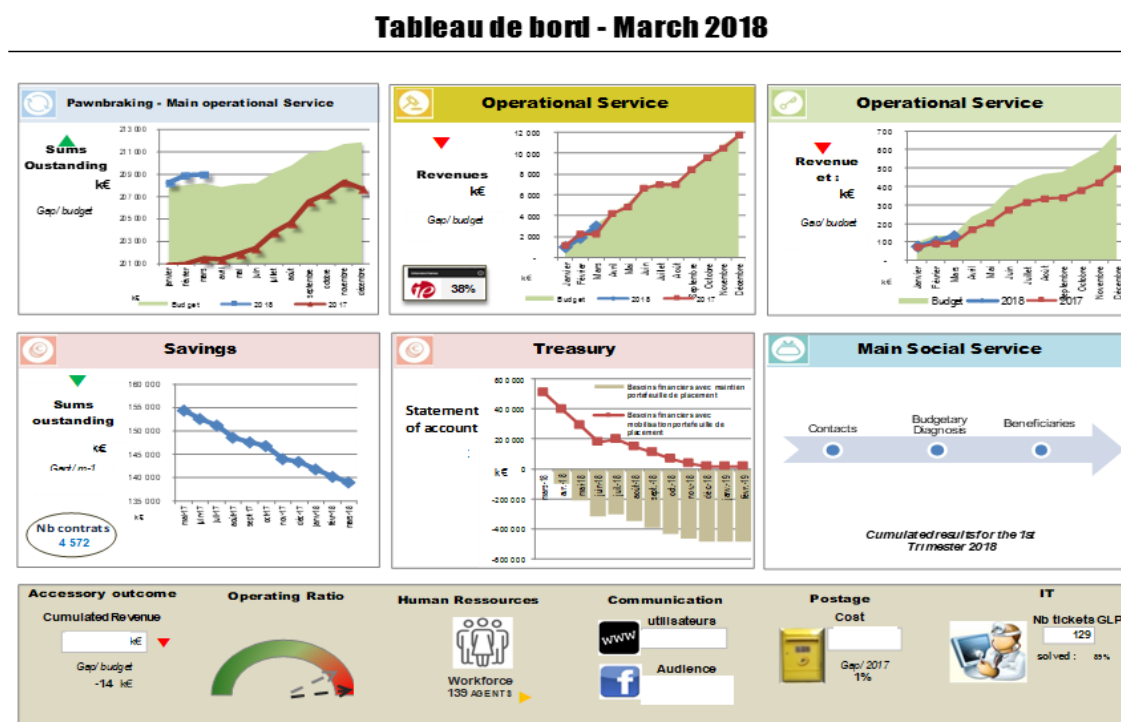


Figure 5- Tableaux de bord, March 2018

This summary board shows the six main elements consisting of indicators for the three operational services and Treasury management. Five of the six elements are cost and revenue items as well as gap to budget representations. The Tableaux de bord generally consist of monthly performance indicators on each service whether operational or support, with one page per service. For operational services, indicators include costs and revenue items, budget variance. For support services, it includes more qualitative indicators. The Tableaux de bord are elaborated monthly and then discussed during a dedicated board meeting, without the management accountant. During this board meeting, each manager reads its tableau and can comment on its activity's numbers. During preparation, there are continuous discussions with the CFO around what gets in and out of the Tableaux de Bord, what the priorities are and what

can be -temporarily- discarded. The Tableaux are therefore a fairly basic management accounting tool, that is essentially budgetary and largely constructed from accounting data.

The Tableaux de bord at PCI is a management accounting tool that consists in collecting and discussing performance indicators with the explicit objective to encourage discussion and information sharing between services, an opportunity most managers have welcomed. The monthly discussion of the Tableaux de bord during the board meeting offers a unique possibility to formally speak up about organizational issues. However, as the Tableaux de bord deployed and user engagement developed, its efficiency in breaking silences was called into question.

Silence by the Tableaux de bord

These Tableaux de bord, initially thought of as a tool to break existing silences, ended up sustaining them and even creating new ones. Within the first months of its implementation, in the Spring of 2017, users of the Tableaux de bord – be it senior management or managers- crafted a perimeter and a language for the Tableaux de bord that left a range of operational issues out of scope for the discussion that ensued. As operational managers engaged with the Tableaux, they found themselves unable to showcase their difficulties. This section elaborates on the use of the Tableaux de bord for managerial work and the impossibility for operational managers to express both success and failures in their activities.

For operational services, the indicators collected in the Tableaux de bord were mostly of financial nature; revenues, costs, variances. These indicators proved to be unhelpful and inexpressive to account for operational life. Ann is the head of a social service, an operational service with a social mission, that does not generate revenue. She struggles with the items of costs and revenues demanded for the Tableaux because she feels they are not appropriate indicators to account for her work and the work of her team. Ann regrets that her service is considered as a cost-centre because she sees it as a handicap. She found that functional services are often reluctant to work for her because of that perception as a cost-centre, which they've expressed explicitly. So, she sees the Tableaux as an opportunity to break with that image by introducing non-cost-related indicators that would shift the focus to the qualitative side of her work. For lack of better indicators, the social service's board comprises volume items.

In June 2017, three months after the implementation of the Tableaux, this is what the social service's board looked like:

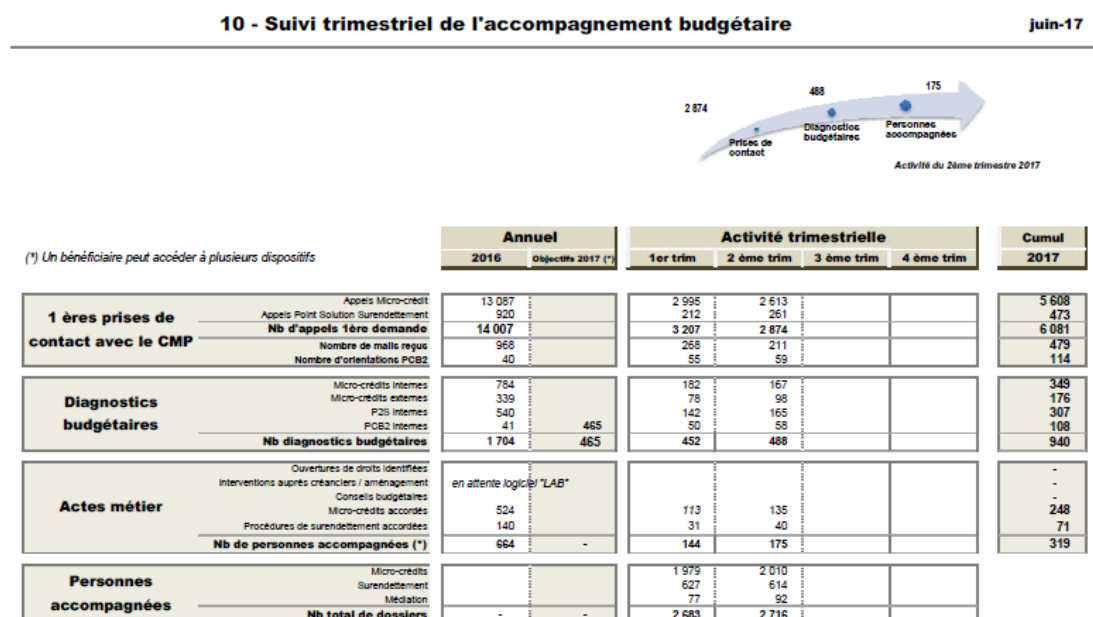


Figure 6- Tableaux de bord for the social service, June 2017

The board summarizes volume items for each of the service's main activities. The service works with beneficiaries on debt relief and budget management and builds partnership with the banking ecosystem to improve bank inclusion for an at-risk clientele. Volume items are extremely limited elements to showcase the ups and downs of such work, which Ann soon regretted.

“That’s what’s missing with the Tableaux de bord, it’s a sort of knowledge contribution, about our service, basically we have numbers but globally what does that mean? (...) The Tableaux de bord do not report on our activity. (...) It does not account at all on the qualitative side of our work” Ann, Head of operational service (December 2017)

Ann knows that her service's board does not inform her colleagues or senior management about her and her team's work. These volume numbers in themselves have no meaning and are difficult to comment or build on the start a conversation about the work that they do. The time spent by her team on fundraising, on strategic partnerships, on identifying vulnerable publics or the social impact on beneficiaries are not accounted for. Her strategic objective included doubling the activity but without indicators to advocate for her added value she could not leverage for additional resources. For example, she and her team had difficulties with a crowded

and antiquated office space. They lacked meeting rooms to receive beneficiaries which is at the heart of their activity. They also lacked a direct entry for beneficiaries who have to cross the pawn-broking building before they can reach their office. Ann tried to advocate for works on their office space but every year the budget was allocated somewhere else and her works were pushed. She hoped management accounting indicators could align her strategic objectives with resource allocation, notably budgeting for works on the office space. The growing inadequacy between the financial indicators included in the Tableaux and operational concerns was often identified, not just for the social service:

“What is amount outstanding for pawnbroking, is it due to a category of loans for instance, and for what category of objects? That’s important, what nature of objects? Is it due mostly to the first category, the mill run; we observe that the sum has raised, great – is it correlated to an increase to the market price for gold, do we have clients who have deposited important sums or is it because of third category loans so an amount a little higher, there is a lot that can be done.” Manager [about pawnbroking] (December 2017)

“I had observed the Tableaux for [pawnbroking activities], I said there were some information missing. For instance, we cannot have a good vision of the rate of outstanding debt (...) the rate of incidents, the number of files that are sort of “sleeping” or complicated...I think there is matter for, there are still things to do.” Employee (December 2017)

Beyond financial elements, the Tableaux could have integrated qualitative information that some employees and managers felt would offer a more fine-grained understanding of the different activities as well as more relevant information for the operational management and oversight of these activities. This issue of inadequacy between financial indicators and operational concerns was not exclusive to the social service. Revenue generating services, the other two operational services, were facing difficulties that they were unable to convey through the Tableaux de Bord. George manages the pawnbroking activity, which generates the highest revenues of the organization. His everyday challenges are to guarantee a high quality of service, answer potential complaints from clients, deal with chronic absenteeism and avoid delays which can be costly because it generates extra hours of staff to be paid. When asked whether management accounting meant something to him, George answered plainly:

‘No, no, no, no. I give the information, in the beginning I gave a lot of information, I answered questions but...I don’t feel any of its impact now, in my daily work. (...) I don’t send anything anymore.’ George, Head of Pawnbroking (December 2017)

George played the game and shared information about his activity with the management accountant when he started elaborating the Tableaux. But he rapidly understood that none of these daily challenges translated in his service’s indicators. The work of the management accountant has no impact on his work because it does not connect. Yet George is well versed in management accounting. Before the arrival of the management accountant, he created his own indicators. Every day he follows a series of detailed numbers about loans, receivables, rates of reimbursement etc. He gave all this information to the management accountant when they discussed the construction of his Tableau. When asked about this information, the Management accountant said:

“[George’s service] they got on my nerves, they wanted incomprehensible stuff, so it was too complicated to do so we tried to simplify”. Paul, Management Accountant (December 2017)

The information that George shared with the management accountant to design his Tableaux was too sophisticated, specifically for a tool aimed at communicating with board members that are not all so familiar with management accounting numbers.

As the Tableaux de bord was created as an invitation to talk, managers wanted to be able to talk about their activity in the Tableaux. However, for operational services it only accounts for financial information. Communicating using the language of finance proves extremely difficult for operational managers as they tried and failed to speak up about issues that did not fit that rhetoric. Ultimately, the scope and language of the Tableaux de bord was imposed on operational managers. Problems or successes of any nature other than financial were displaced out of the pages and therefore made inexistent. Managers were thereby prevented from speaking-up about organizational problems. Silence was built in the Tableaux because any information that was either out of scope or out of language or both was eliminated. Without such information it became impossible for managers to start a conversation on operational difficulties. Frustrated with a reporting exercise that was time-consuming yet irrelevant and impossible to leverage to communicate, George and Ann decided to adopt a minimum effort strategy. In the Fall 2017, George stopped giving information to the management accountant overall. The Tableaux for his activity were then built with data from the Accountant’s office.

In the Spring of 2018, Ann switched to a quarterly reporting to alleviate the workload that the Tableaux represented. Not only did the Tableaux fail to foster communication for operational managers, the frustration caused by a failed promise pushed them to withdraw further information from the management accountant.

Silence in the Tableaux de bord

The crystallization of the Tableaux's scope and language prevented managers who had elements to speak up about to do so, constituting the first element of the failure of the Tableaux to give voice at PCI. The second element of this failure does not pertain to the built-in affordances of the accounting tool, but to the use of the Tableaux by senior management and managers to sustain and emphasize existing silences. At PCI, managers have always tended to their own work without much supervision. The Tableaux de bord were a first attempt at breaking down barriers. However, for many managers it created a heightened sense of scrutiny. Activity data that they always kept for themselves had to be shared, and the quality and efficiency of their work looked at. As one managers points out:

“if we start discussing with others, people will see what we're doing, how we're doing it (...) for most services it's really an admission of weakness so they have trouble communicating. (...) we might see that they're incompetent. » Manager (December 2017)

Some managers and employees fear that numbers in the Tableaux de bord will point to certain dysfunctions that they would rather keep under the radar. They might not understand why they suddenly have to justify how they do things when they have been doing it for a long time without questions or doubts. Inevitably, the Tableaux de bord can bring to the table sensitive or inconvenient problems. Management and senior management used the Tableaux de bord to avoid discussing some of these problems either by making certain visible elements unspeakable or by creating invisibilities.

Indeed, silence was reproduced repeatedly in the use of the Tableaux as specific issues were made visible but not sayable. Martha manages a commercial service in the organization. One of her main difficulty, which turned out to be true of all operational managers, is to mobilize the support of functional services such as information systems, communication or maintenance. All operations are dependent upon them. Regularly their lack of support slows Martha down in the development of her activity. In September 2018, per the strategic orientation of the organization, her service launched a new commercial offer which involved major renovation

works. The start and finish dates of these renovations were regularly pushed back. She had to hold off clients on a waiting list until the working space was available. By December 2018, the finish date was pushed back to the summer of 2019. Because projections had been made with a launch in September, the Tableaux de bord for the months of the fall indicated a growing gap in revenue. When Martha raised her concerns about maintenance for one of her projects during a board meeting discussing the Tableaux, the senior manager in charge remained silent, and the discussion moved on. This open communication exercise feels rigged for some managers because it may entail pointing fingers at a colleague across whom they are seated, as Martha expresses:

“These numbers, they are a commitment even though I did point out during my evaluation that it will depend on the means that we allocate and that I am not alone (...) it depends on maintenance, on communication, on security, on information services (...) The thing that annoys me is that [the discussion of the Tableaux] is a little anxiety-provoking because I feel like I have to justify numbers for which I am not exclusively responsible (...) then it’s not very agreeable to have to point fingers.” Martha, Head of operation service (November 2018)

Making things visible does not make them apt to be discussed. When Martha had an issue with a functional department, with financial consequences that showed in the Tableaux de bord, she was still unable to speak up. When a number points to a failure, it does not automatically trigger a conversation. The stage of the discussion of the Tableaux de bord makes it uneasy for managers to point out the shortcomings of their colleagues or for senior management to start a collective conversation about certain responsibilities. Silence is fabricated as the scope of the conversation around the Tableaux de bord is crafted, once a month during the monthly discussion. Numbers can make a problem visible but talking about the problem can entail incriminating colleagues or subordinates which is too sensitive and therefore proves difficult if not impossible. Speaking up during these discussions is all the more difficult that it is staged during board meetings, which is not viewed by managers as a place suited for voice.

The executive board meeting is the only place where all directors meet. However, eventually very few of them considered it a space for expression and exchange:

“There’s no inter-service exchange at this point in the executive meeting, we have a hard time speaking up because there’s so many already, the CEO has so much to say

that it's a struggle. Then on occasions when he asks for our opinion, we're not even prepared to have an opinion on certain topics." Manager

« The executive meeting hum...we don't ask questions no it's true. I don't think it's the place, it's not the point, it's rather where we get information, we can exchange occasionally but on topics that the CEO puts on the table at this moment. This morning we exchanged on a specific topic because the CEO asked our opinion." General Inspector.

« The executive meeting is not on place where we express ourselves (...) I reckon we should be able to tell each other everything at this meeting and at some point, say, "this is not okay". I don't remember when, but I was told "Yes but [name] we'll talk about it later", no we won't! (...) we lack a freedom of speech" Eleonor, Public Accountant

As the executive meetings occurred and went by, many of its members figured that it was not a place for them to speak up but rather a place for the CEO to communicate and rarely mobilize the opinion of his executives. The CEO managed to turn a potential space of expression into an information delivery exercise that he orchestrates and where managers have gradually understood that they cannot express concerns. It entails that operational managers who face challenges in their daily operations cannot address them collectively. When the head of pawnbroking experienced discontent and frustration from his agents on the floor he could not mobilize the attention of his hierarchy. For the first time in twenty years, agents on the floor went on a full-day strike forcing the institution to close. Silence is fabricated here as managers develop a common understanding of what problems and responsibilities can or cannot be spoken out when discussing the Tableaux. The Tableaux de bord create visibilities over issues that remain unspeakable, managers also use the Tableaux de bord to create zones of invisibility on specific issues so they cannot be discussed.

As the maintenance and works department caused delays in the launch of a commercial service, other functional department's malfunctions derailed operations. Absenteeism is one of the main issues for the pawnbroking activity, an issue that the human relations department has not addressed. Similarly, the information systems (IS) department is very frequently experiencing failures that jeopardize the work of all agents on the floor. They cannot work without their software, which potentially entails longer waiting time, delays in closing, overtime, an overall loss of money and efficiency. The management accountant intended to include statistics on IS failures and thus asked for data extractions from the IT department which was never sent. When

the time of the monthly discussion of the Tableaux de bord came, in October 2018, the page for the IT department was displayed as follows:

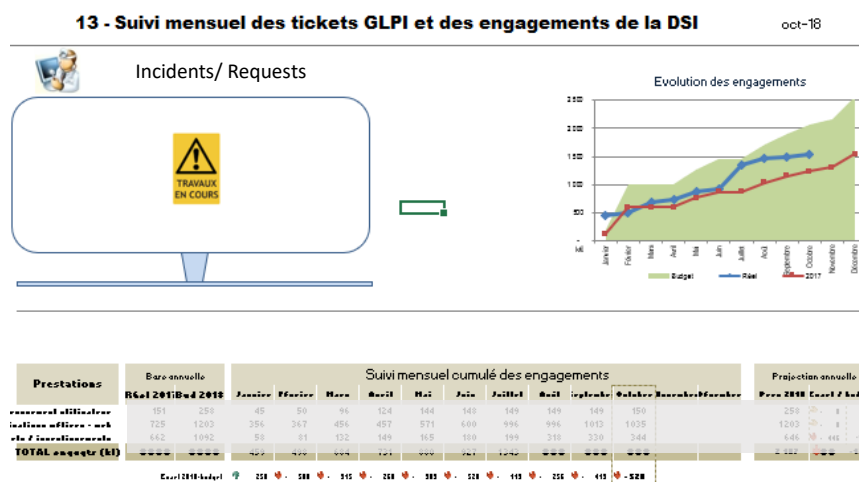


Figure 7- Tableaux de bord for IS services

The management accountant included a warning sign where a table should have been. His aim was to show the refusal of the IT department to share their statistics on incidents and requests. Before the meeting of the board, the CFO comes into the management accountant's office for a rapid brief on the *Tableaux*. He looks through the document, stops on the IS page and asks why there's an empty box there.

- "Management accountant: They haven't sent me anything, they won't answer my requests
- CFO: Take it out. The whole page. And from the summary as well, it's too sensitive."

The management accountant wants to use the Tableaux de bord as an opportunity to break silence and shed light on an issue to put on the table for debate. The CFO, on the contrary, prefers to exclude that issue from the Tableaux de bord. In doing so, he reinforces a silence that exists around IS' failures. During our interview, I interrogated the CFO on the reason why certain numbers do not appear on the Tableaux de bord and this is what he answered:

"I think that these Tableaux de bord are a positive thing that should not become something negative. (...) I don't want people to think of it as a chore to have to fill in the thing, to have to justify yourself on everything, it's not at all the idea. The idea is to move forward, to involve people in the development and strategic plan of our organization (...) [About the IT department] He will give his tableaux, only in six months maybe, he will make something that fits the bill a bit better but we will get them." John, CFO (November 2018)

Partial information sharing on the part of senior managers is admitted in order to keep the experience of the Tableaux de bord positive and to encourage everyone to engage. Yet the missing elements of the Tableaux are hidden. To encourage engagement the illusion of a well-rounded and successful exercise must be maintained. Under cover of openness and expressiveness, it is permitted to exclude from the conversation everything that has not been shared or disclosed. Furthermore, the CFO will later explain that the IT department has many problems to solve, that cannot all be addressed and that they try to deal with one at a time. Reporting and pointing to their failures are not a priority. Ultimately, because some services' vulnerabilities can be inconvenient, complex or secondary, they can be discarded from this management accounting conversation as long as enough managers play the game to maintain the illusion of a complete Tableaux de bord. Silence is therefore fabricated as specific issues are rendered invisible in the Tableaux de bord.

The project of breaking down barriers between services increased a sense of ownership over their activity data that some manager chose to practice every month to keep some leverage over the direction that the discussion of the Tableaux might take. On the other hand, the widespread withholding of information was made possible by the CFO who insisted on maintaining a positive attitude toward performance reporting. Managers and senior management both used the Tableaux not as a communication tool but rather as an interface to avoid talking about inconvenient or sensitive issues. The Tableaux de bord can be used to create visibilities while maintaining a veil over a problem by making it present but unspeakable. It can also be used to create invisibilities over problems that are also made unspeakable.

Discussion

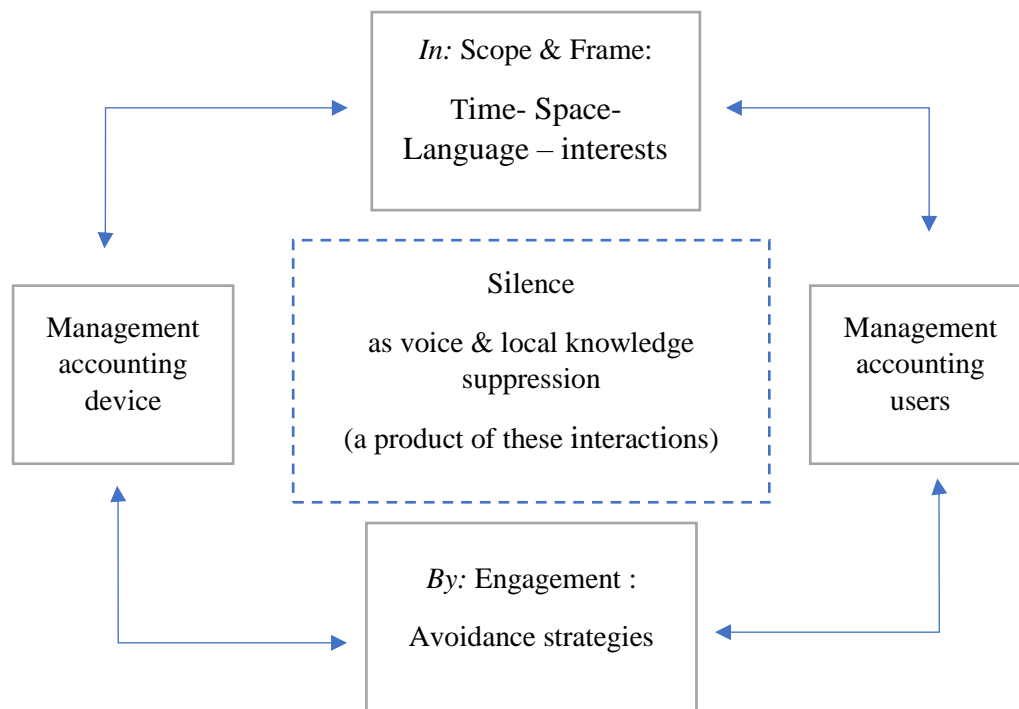


Figure 8 - Silence in & by management accounting

The literature on accounting talk establishes the verbal practices associated with accounting information as central to understanding the organizational functioning of accounting. This paper does not break with this idea but rather builds on it to bring complementary contributions. Two elements are important in light of the PCI case. First, an accounting talk allows the blending of a variety of organizational knowledge (Ahrens, 1997). At PCI, the elaboration of the Tableaux de bord consistently focused on profit and loss items to convey simple and easy to understand messages in the process of exchanging information about each activity. As operational managers were prevented, by the limits of the language and scope of the Tableaux, to speak up about their concerns, operational expertise was eliminated from the accounting conversation. Secondly, talking accounting contributes to the construction of local and practical meaning of accounting information (Ahrens, 1997). At PCI, managers robbed of their local knowledge and from the possibility to participate in the accounting talk failed to construct relevance around accounting information and the associated reporting exercise. Unable to relate and construct meaning on their activity indicators as well as their discussion during board meetings, operational managers were stripped of their voice and found themselves unable and at some point, unwilling to speak up about operational concerns. The paper show how accounting can be used to eliminate verbal communication and discussion and

have financial and accounting knowledge prevail over operational expertise (Ahrens, 1997). Without the possibilities for debate, accounting information can lose all relevance to managerial work (Hall, 2010). An accounting tool enacts the intentions and constructions of reality of its users (Ocasio, 1997). An accounting talk is irretrievably mediated by the selective focus of attention of the numbers it is related to, it contributes also to shaping and crystallizing that focus. It is not therefore despite these interactions that silence persists but through them that silence is created and sustained. Talk and silence coexist in accounting (Puyou, 2018) as well as visibility and silence. Therefore, in the study of accounting talk and accounting practices, a focus on verbal practices or discourse must come with the understanding that there is always another side of the coin and that silence is co-constitutive of accounting practices.

An accounting conversation is an opportunity for users to understand what can and cannot be said. Accounting can be used to frame the debate and conversation around accounting information such that specific operational concerns are left out of scope (Hall, 2010). The PCI case offers further evidence than indeed some concerns cannot be expressed through accounting (Killian, 2010) either because the accounting language fails to grasp the nature of the operational issues met by organizational actors or because it is actively and purposefully eliminated from the accounting conversation. Issues that are rendered visible in and through accounting are not necessarily sayable. A problem may exist in accounting while the possibility for users to discuss it, does not. The verbal practices associated with accounting are not only limited by the nature of the mediating language, they are limited by the expectations of the audience. Silence is not just about what can be spoken out, it is also about what can be heard. There are some visible elements to an account that some users do not want to look at and in accounting turning a blind eye to a problem entails turning a deaf ear to its users.

Organizational actors aware that accounting information can prompt an inconvenient discussion by signalling that an issue must be investigated further can chose to withhold information to escape accountability. At PCI, organizational actors weary of the potential harm of starting a conversation on problems for which they did not have or did want to find a solution, purposefully withheld information about organizational issues. Top management concerned to sustain collective engagement with the Tableaux de bord build a level of tolerance on information withholding while maintaining the illusion of a complete and well-functioning Tableaux de bord. As silence grew around the Tableaux de bord, top management constructed a grey area over specific organizational issues on which they agreed to put a veil. In doing so, they allowed some managers to stay silent while others struggled to have a voice. The illusion

of a complete Tableaux de bord not only narrowed further an accounting conversation that was already limited in scope, it increased frustration for operational managers bearing the weight of accountability and incapacitated. The differential distribution of silence whereby some fabricated silence over sensitive issues and others endured silence as the impossibility to speak up or be heard, contributed in shifting the distribution of accountability and power. The performativity (Mahama & Chua, 2016) of silence in accounting does not create a problem-free reality on the contrary it sustains the existence of problems and creates actors devoid of power or devoid of accountability. The study of silence is an opportunity to bring out dynamics of power into the investigation of accounting as practice. Silence is an integral part of the interactional and discursive elements constitutive of accounting practices that are shaped and shape order and power allocation in organizations.

At PCI, the Tableaux de bord were thought of as a tool to break silences yet left operational managers unable to convey operational issues, or to permeate the accounting conversation with their operational expertise. As a result, they stopped sharing information with the management accountant and refrained from commenting on their tableau during board meetings. Accounting talk generates meaning and contributes to the development of collective understanding pertaining to organizational priorities. As organizational actors interact with accounting devices, they get a sense of the messages they can convey both in terms of the technical capacities of the accounting language and of the tacit rules of order whereby specific types of knowledge are left out of the scope of the conversation, and specific issues are allowed to exist in the realm of the unknown. The verbal practices around accounting information rather than inviting users to debate can strip organizational actors of their voice, of their expertise and of their power. It can also be used by organizational actors to craft a conversation that sustains the illusion of a complete tool and an efficient discussion while allowing the evasion of accountability. In line with the recent work of Boedker, Chong & Mouritsen (2019), our study shows how an accounting tool comes to counter-perform, meaning to produce behaviours that undermine its purpose.

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Conclusion

Instances of silence are hard to document, and this paper is no exception. Impressions of the field can be difficult to relay with such a sensitive concept. However, silence here is present. It is not entirely strategic, nor is it necessarily about domination or, contrarily, about emancipation and resistance, it is multifaceted and complex and worthy of further exploration. More research is needed to understand the struggle for actors to relate to an accounting number, taking into consideration that actors that understand both the making of numbers and their strategic use can still fail to find meaning in them. Questions remains especially around the possibility of an accounting tool that does not create silence or that is not, partially at least, founded on silence. If silence is defined here as a collective withdrawal of information that is seen to devoid actors of their agency, further study should consider other forms of silence related to meditation, attention, tacitness and trust. Pursuing the possibility for absence, research should consider the extent to which the absence of accounting can be related to the latter forms of silence whereas the continuous struggles for power embedded in accounting's presence ties it indefinitely to silence as studied here.

Research around silence in management accounting could also investigate the role of the management accountants in educating and possibly giving a voice to actors within organizations. It could also give a different perspective to the elaboration of the "stewardship of silence" (Vollmer, 2019, p. 14).

Chapter 5: Third paper. Silence as a mode of resistance to organizational control

Introduction

““I would prefer not to,” he replied, with his back still towards me.

“You must.”

He remained silent”

Bartleby, H. Melville (1856).

Critical research has characterised accounting and control as forms of power that tend to be received as oppressive (Morales & Sponem, 2009; Cooper & Hopper, 2006). Literature thus described various forms of resistance to accounting and control (Knights & Collinson, 1987; Scapens & Roberts, 1993; Ezzamel et al., 2004). Scholars have identified multiple ways in which organizational actors refuse and oppose coercive power such as that of bureaucratic control (Alvesson & Kärreman, 2004) as well as more subtle forms of power that aim at moulding behaviours (Knights & McCabe, 2003; Ezzamel et al., 2004). The resistance techniques studied include the development of alternative claims (Spicer & Fleming, 2007) or of a collective voice (Contu et al., 2013) to challenge dominant discourses. Under these scopes, resistance has been seen has a way for actors to gain visibility or voice in order to oppose and challenge power claims. However, scholars have also studied more subtle forms of resistance such as routine resistance (Prasad & Prasad, 2000) or micro-practices that deny and rewrite subject positions (Thomas & Davies, 2005). Using Scott’s (1990) concept of infrapolitics, this paper proposes to depart from an analysis of resistance by which actors contest power through tactics of visibility or verbalization but on the contrary, introduces silence as a form of resistance.

Silence has been studied in linguistics and social sciences as constitutive of power relations (Corbin, 2016; Glenn, 2004) yet scholars in organization studies have limited their investigation to silence as an exercise of oppressive authority (Brown & Coupland, 2005). This paper intends to introduce silence as a strategic act with multiple and situated meanings (Dupret, 2019; Fivush, 2010) in the investigation of resistance to surveillance and control. Silence is thus here not a passive form of withdrawal or work-avoidance (Cushen, 2013) but rather an active refusal to comply with performance demands.

In their analysis of techniques of discipline in big Six public accounting firms, Covaleski et al. (1998) introduce the Foucauldian notion of “the avowed” (p. 297) whereby novice subjected to their mentors’ discourse constitute and transform their self-identity through verbalization. This verbalization process constitutes both a validation and a contestation of power (Covaleski et al., 1998). In line with the notion that power, and resistance are mutually constitutive, this paper proposes to study silence as a form of resistance.

The paper builds on a six-months ethnographic study in a French public credit institution. The study focuses on the reaction to the introduction of management accounting devices. Using Scott’s (1990) concept of *infrapolitics* and distinction between public and hidden transcript the paper contends that multiple tactics of resistance can be enacted through silence, when public and open opposition to management accounting is not available. The paper sheds light on silence as both a distinct discursive contestation disguised in the public transcript and an act constitutive of a rhetorical space for the development of hidden alternative claims where expertise, autonomy and authority can be recaptured.

The first part of the paper presents an overview of existing works on resistance before moving on to a rapid exploration of Scott’s (1990) work. Existing works on silence are succinctly detailed. The second part of the paper presents the methodology. The third part of the paper elaborates on the result of the study. Finally, the paper concludes on a discussion of those findings.

Theoretical framework

Resistance to control

Critical research in accounting has worked to deconstruct the claims for rationality, neutrality and objectivity of accounting devices and numbers and in doing so refocus the analysis of these devices towards its social and political dimensions (Morales & Sponem, 2009; 2017; Berland, Deville, Piot & Capkun, 2016). The political dimension of accounting consists in recognizing the role of power and conflict, and taking into account the ensemble of practices that produce and reproduce social and economic life locally and globally and that are embedded in all dimensions of accounting (Morales & Sponem, 2009; Cooper & Hopper, 2006). Part of this research effort has focused on disciplinary and normative forms of control, bringing to light not only authoritarian mechanisms of discipline but also more subtle, almost insidious forms of control including notably the construction of self-disciplined actors (Miller & O’Leary, 1987;

Dent, 1991). This research has also emphasized the struggles and tensions inherent to relations of power and revealed multiple ways in which actors exercise resistance.

The development of research on resistance builds, notably, first on the notion that accounting change necessitates the support of workers and managers, second that accounting change is prone to resistance as it dispossesses organizational actors of, agency, expertise or self-worth or even their ability to define their own identity (Scapens & Roberts, 1993; Ezzamel et al., 2004). This research stream has largely built on the notion that the locus of resistance is consubstantial to the locus of power (Kärreman & Alvesson, 2009). The first part of this section reviews forms of power and subsequent forms of resistance. However, some authors have tried to question and move away from the dialectic relation between power and resistance and intended to break with the conceptualization of resistance as a reaction to oppressive power (Fleming, 2002; Thomas & Davies, 2005). The second part of this section builds on that approach and proposes to use a post-structuralist perspective to introduce a novel form of resistance in organization.

The dialectic of power and resistance

Spicer and Fleming (2007; 2014) have distinguished four ‘faces’ of power in four “sites” of namely coercion, manipulation, domination and subjectification in, through, over and against organizations. Coercion and manipulation refer to “episodic modes of influence” (Fleming & Spicer, 2014, p.3). In accounting and control, these faces of power have typically inspired behavioural approaches, or “power over” perspectives (Clegg & Haugaard, 2009, p.29), focusing on bureaucratic authority and other forms of technocratic control (Alvesson & Kärreman, 2004). Domination and subjectification, on the other hand, refer to a systemic form of power (Fleming & Spicer, 2014). In accounting and control, these faces of power have been explored in multiple streams of literature (Fleming & Spicer, 2014; Morales & Sponem, 2009). Morales & Sponem, (2009) have identified these streams as follows: Neo-institutional approaches explore legitimacy demands and claims inside and outside organizations (Meyer & Rowan, 1977; DiMaggio & Powell, 1983); labour-process approaches, explore the rise of and struggle against hegemonic and dominating forces to highlight among other things relations of exploitation (Braverman, 1974); Foucauldian approaches elaborate on discourses and technologies of government as well as disciplinary systems of visibility that constitute the subject (Miller & O’Leary, 1987; Hopwood, 1987). This paper focuses on domination and subjectification ‘in’ organizations. Spicer and Fleming (2014) identify different mechanisms of domination and subjectification, namely normative control, dominant discourses and

technologies. The following part elaborates on these three dimensions of power and the studies that have investigated associated forms of resistance.

Normative control aims at conquering the consent of organizational members through the moulding of subjectivities whose interests align with organizational objectives, or those of elite/dominant groups, such that individuals come to adopt unjust, or demoting practices (Knights & Collinson, 1987; Alvesson & Kärreman, 2004; 2009). Yet, normative control is not necessarily accepted, as organizational actors may not be deceived by managerial imperatives. Knights & McCabe (2003) studied the introduction of teamworking in a call centre to reconstitute employee subjectivity as autonomous, self-regulated team players acting in the interest of the company. Resistance arose as employees mobilized the lack of coherence and inconsistencies in the control strategy to reaffirm deeply rooted identities and interests, contrary to the increasing responsibilities imposed on employees through teamwork. Ezzamel et al. (2004) studied the introduction of new accounting techniques at Northern Plun that was again not seen as an unharmed necessity, but a coercive technology built to restrict workers' agency that disrupt the negotiated equilibrium between workers and managers. The introduction and enforcement of these technologies did not reconstruct workers' subjectivities but directly contradict their self-identity as knowledgeable agents of production that they intended to preserve. Overall, this stream of research shows that resistance to normative control relies upon two distinct processes (Morales, 2014). First, detachment from managerial imperatives in the sense that employees question and take some distance from the positive advertising of organisational controls. Second, de-identification consists in employees mobilizing their sense of self to resist practices or injunctions that intend to conquer or contradict that identity. Identity is thus not only the subject of power but also a resource to resist it (Morales, 2014). This is one dimension of power that has been explored, scholars have also investigated discourse as another dimension and thus resistance to discursive practices of control.

Beyond this resistance that consists in not buying into managerial discourse of blended interests, scholars have brought to light the work of organizational agents to modify or deconstruct dominant discourses to annihilate its constitutive power. Building on critical discourse analysis, Spicer & Fleming (2007) elaborated the possibility for discursive contestation to globalization in the public-sector. They show how workers inside a large Australian broadcaster managed to question the stability and inevitability of a globalization discourse and developed multiple discursive tactics to introduce alternative claims and redefine notions of managerialism and efficiency within the organization. Contu et al. (2013) also studied resistance to a neoliberal

discourse that entailed organizational restructuring and plant shutdowns. Again, using multiple tactics, including collective mobilization and contesting the inevitability of market forces, workers built on organizational, material and ideological forces to counter a neo-liberal agenda. The authors emphasize the importance of historical political analysis to understand nuances in actors' responses and capacity for collective mobilization. Cushen (2013) built a case of financialization where budgets act as a financialized performative mechanism that act out and vehiculate a financial narrative as well as performance interventions along multiple organizational levels. Employees at Avatar (Cushen, 2013) did not buy into the multiple positive narratives of financialization in obvious contradiction with their lived experience. Though resistance and critique were deemed pointless considering they were presented with projects and targets as facts rather than suggestions, abstaining from voice became a form of resistance through work avoidance as problematic projects were recurrently adopted without question, posing a threat to the long-term viability of the organization infrastructure. This example of counter-performativity is particularly interesting as it shows how organizational actors can perpetuate hegemonic narratives while simultaneously dissociating and resisting it (Cushen, 2013). This research shows that while domination is exercised through discourse, it can also be challenged and subverted through discourse. Embedded ideologies, conceptions, orders are not formally scripted but always subject to negotiations and shifts that make it possible to articulate alternatives and create counter-narratives prone to emancipation (Morales, 2014). Beyond this discursive dimension, multiple streams of literature have investigated how power is also materially constituted and displayed, but also possibly resisted.

A strong stream of research in accounting has shown the importance of materiality to signify how politics, power relations, discursive practices and norms are inscribed and incarnated in accounting devices (Miller, 1990). Desirable individual and collective action are constructed through the programmatic language of government and governmental technologies understood as "the complex of mundane programmes, calculations, techniques, apparatuses, documents and procedures through which authorities seek to embody and give effect to governmental ambitions." (Rose & Miller, 1992, p.175). Calculative practices contribute to the articulation and operation of programs of government by shaping social and economic relations (Miller, 2001). Quantification studies have demonstrated that performance measures, cost-benefit analyses, risk calculations, ratings, and rankings, align the performance of comparable individual and organizations alike with principles of efficiency (Mennicken & Espeland, 2019).

As Espeland & Stevens (1998) introduced commensuration as a political, interpretive social process, they analysed its constitutive power as it creates new categories and enforces mechanical objectivity. Accounting measurements and procedures typically shape activities and new social relations, as well as creates comparable, though complicit, subjects that provide these measurements with validity (Espeland & Stevens, 1998). In their study of the USN ranking of law schools, Espeland & Sauder (2007) elaborate on the constitutive power of commensuration and rankings by introducing the question of reactivity. Specifically, they demonstrate how rankings create self-fulfilling prophecies by altering expectations and aligning individual and organizational behaviours with rankings' embedded standards. Commensuration transforms how people analyse, think and connect activities. The combined effect of transformation of expectations and cognition entails the reactivity of rankings whereby people and organization change their behaviour in reaction to being evaluated, observed or measured thus constructing and enacting the rankings' validity (Espeland & Sauder, 2007). Using the concept of symbolic violence, Oakes et al. (1998) study business planning a pedagogic action to promote the vision of museums as businesses, introduce the language of rationalistic planning and value economic capital over cultural capital. While some people chose to withdraw and became less involved, others chose to embrace business planning as an attempt to gain agency and protect cultural capital unaware that they were contributing to the process that undermined it, transforming their identity from expert curators to entrepreneurs along the way. While Oakes et al. (1998) argue for the difficulty to resist language and power embedded in overbearing accounting devices, Chua et al. (2019) show how accounting systems and calculations can be, on the contrary, counter performative. Chua et al. (2019) show how actors assembled to workshop a ranking system started questioning its relevance and frame, and crystallized defiance of management's project. The ranking turned into an opportunity for workers to construct counter-narratives and derailed the corporation's strategy such that results did not improve or stabilized but worsen, making the accounting device counter-performative. This research shows that material devices are particularly complicated to resist as they demand a high level of reflexivity towards their embedded power structures. Actors who choose to resist a device by embracing its imperatives, in a trojan horse type of strategy, can strengthen their power hold (Morales, 2014). In the case of Chua et al. (2019), reflexivity was gained almost randomly and only then could a discursive alternate strategy be put in place alongside an alternative use of the device to defeat it. In this dialectic, as we move along the lines of power and subtler forms develop, resistance becomes more challenging (Morales, 2014).

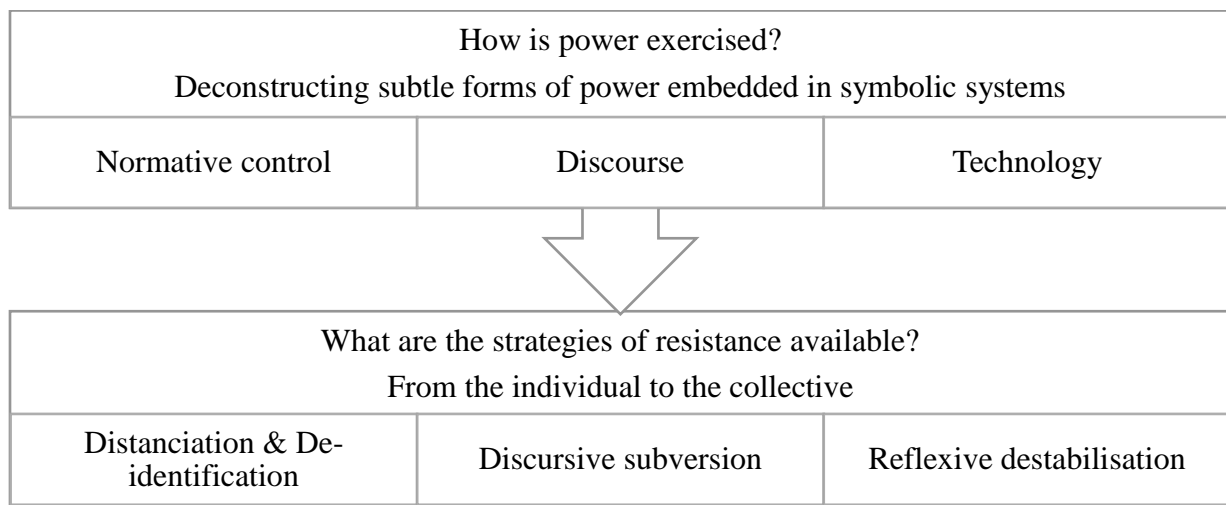


Figure 10 - The dialectic power & resistance

The greater part of the existing literature on resistance has built upon its dialectic relation with power. Instances of power have been documented and analysed as open, oppressive or manipulative control or in more subtle forms of influence. Similarly, resistance is carried out through upfront opposition that include tactics of visibility and voice (Knights & McCabe, 2003; Ezzamel et al. 2004; Contu et al., 2013; Chua et al., 2019) or in more discrete forms (Cushen, 2013; Oakes et al., 1998). Studies have thus elaborated on how organizational actors react to control based on different dimensions of power and different scientific understanding of power structures. Figure 10 represent a tentative summary of the approaches laid out in this first section. As subtler forms of power are conceptualized, resistance entails processes of de-identification, discursive subversion or reflexive destabilisation. This paper attempts at breaking with this dualism and study resistance not in terms of any counterpart or in relation with a phenomenon a priori but as a distinct organisational practice free of anterior ontological consideration of power moves. The following section presents the first building block of that effort to reconceptualize resistance.

Re-conceptualizing resistance

Breaking with the dialectic existing between power and resistance entails conceptualizing resistance not as a reaction to but as an action, in its own right. Some scholars have attempted to move on from such dualism. Thomas & Davies (2005) propose to break with the dualism control vs resistance or workers vs management whereby resistance is conceptualized as a response to repressive power. They propose thus to study resistance at the micro-level, where, according to a Foucauldian approach, the effects of power are felt. They define resistance as a

“constant process of adaptation, subversion and reinscription of dominant discourses (...) as individuals confront, and reflect on, their own identity performance, recognizing contradictions and tensions and, in so doing, pervert and subtly shift meanings and understandings.” (p. 687). They present four illustrative texts of individuals who challenge the construction of their identity through New Public Management, deny and rewrite their subject positions. While Thomas and Davies’ (2005) work focuses on the local and individual discursive nature of resistance, they open the opportunity to study resistance as a local strategy disconnected from collective and public struggles. In a similar effort, Prasad & Prasad (2000) have documented the discursive constitution of routine resistance, understood as “less visible and more indirect forms of opposition that can take place within the everyday worlds of organizations.” (p.388). The case notably shows how local actors navigate the limits imposed upon their discursive freedom by organizational controls and structure and, how they open spaces for the symbolic and material contestation of this control (Prasad & Prasad, 2000). In their study of the Kerviel case, Laguecir & Leca, (2019) show how local actors can escape surveillance and multiple controls using strategies of visibility, through which they manage to publicly comply to multiple expectations from surveying audiences while concealing massive backstage misconduct (Laguecir & Leca, 2019). These studies offer a new conceptualization of resistance as a local practice of adaptation independent of collective struggles.

This paper proposes to develop this existing effort to study resistance as a distinct organisational act. To do so, the paper introduces a new form of resistance, silence whereby actors actively avoid visibility and voice to contest control. To pursue that goal and before presenting further the notion of silence, the paper builds on Scott’s conception of infrapolitics and hidden transcripts, presented in the next section.

Scott’s hidden transcripts

To challenge the traditional and, at the time, scholarly popular conception of hegemony, Scott (1990) investigated and characterized the “immense political terrain between quiescence and revolt”. Though Scott did conceptualized power as a form of domination and subjectification, he denied the idea that in the absence of open opposition, subordinate groups consent to and adopt the ideology of dominant elites. Rather, he developed the realm of possible dissent in infrapolitics, “a wide variety of low-profile forms of resistance that dare not speak in their own name” (Scott, 1990, p.19). Infrapolitics is a strategic imperative for subordinate groups confronted to indignities imposed upon them and to which an open political response is precluded. Scott (1990) thus distinguishes public transcripts, sites of the dominant elites

flattering self-portrait, from hidden transcripts, where the former can be safely reacted to and opposed:

“If we think in schematic terms, of public transcripts as comprising a domain of material appropriation (for example, of labour, grain, taxes), a domain of public mastery and subordination (for example, rituals of hierarchy, deference, speech, punishment, and humiliation) and finally a domain of ideological justification for inequalities (for example, the public religious and political world view of dominant elites), then we may perhaps think of hidden transcripts as comprising the offstage responses and rejoinders to that public transcript.” (Scott, 1990, p.111)

Resistance is not just articulated through these offstage “gripping and grumbling” (p. 187), it is constituted and practiced in this low-profile social realm by reaffirming material and symbolic struggles against injustice and exploitation. According to Scott, infrapolitics is a foundational form of politics and hidden transcripts can be the starting point of a coordinated subculture that negates existing relations of domination and is itself the first building block of open, collective, movements of emancipation. Infropolitics, and the realm of associated possible dissent, from offstage manifestation of anger and expression of indignation to disguised resistance in the public sphere to coordination and communication amongst subordinate groups, constitute sites of reappropriation of human dignity and discursive freedom and of construction of collective action to destabilize dominant elites. The paper proposes silence as a form of resistance existing in this realm of infrapolitics. Silence is naturally invisible, or rather inaudible, in public settings, the following section elaborates on how silence can be conceptualized as a strategic rhetorical tactic constitutive of a practical opposition to control.

Silence and resistance

Silence is not solely the absence of noise; it is an important rhetorical tactic. Silence is a situated and materialized practice that produces and conveys power (Glenn, 2004). Through his history of silence, Alain Corbin reminds us that silence acts, like the objects and spaces it inhabits, it is constitutive of reality and inscribed in space and time such that its meaning change depending on where and when they are studied. Silence in history tells stories of domination and ascetic discipline as it does of emancipation from material existence or feudal enslavement. Corbin (2016), like Scott (1990), analyses relations of serfdom where silence becomes a valuable resource for farmers to regain a sense of intimacy and privacy constitutive of property. Their word is rare because it is precious. In XIXth century rural communities the tension between

voice and silence is complex, much like power and resistance. Silences are multiple, they can be imposed, deliberate, implicit, instrumentalized or for lack of enunciation or attentiveness. Across history silence permeates relations of power and resistance (Corbin, 2016). Silence as resistance can deploy power, it is a tactic to regain ownership over narratives, in the sense that choosing to remain silence can be the result of an active choice to control the time, space and informational content of storytelling (Glenn, 2004). For marginalized groups, silence, seen here as holding on to voice as an asset to be used in a timely manner, can be their only source of agency and control (Glenn, 2004). For Fivush (2010), the silence imposed on marginalised groups creates a space for them to develop resistance narratives that challenge the explanations and moral imperatives of the dominant narrative.

Silences are performative and situated, they are defined in the local practices they are embedded in, and in the social order they contribute to shaping (Dupret, 2019). Silence has been studied in sociology and linguistics as an important rhetorical domain constitutive of power relations. Yet much of the existing literature in organization studies has focused on silencing from hierarchical authorities thus on silence as a result of the exercise of an oppressive power over employees or subordinates (Brown & Coupland, 2005). This paper introduces silence as form of resistance, therefore, it reconceptualizes silence as embedded in power struggles. This conception entails an understanding of silence as a constitutive force in the ongoing negotiation of power available to all social groups or individuals and not as a privileged resource of decision-makers. This paper thus shifts the focus from the exercise of silencing and investigates how silence can be mobilized as a tactic of resistance to control.

Case study

This paper presents data from a 6-month ethnographic study (Van Maanen, 1979) of a public credit institution (PCI). This institution presents the particularity of being both a credit organization and a public administration. It conducts monopolistic pawnbroking activities to offer credit access to individuals excluded from the traditional banking system. PCI is composed of four operational services: art conservation and auction, pawnbroking, solidarity savings and a social service purely non-profit which fights over-indebtedness. Profits are reinvested in the functioning of the organization, including to fund the non-profit social service, and distributed in subventions to partner non-profit organizations. The operational activities are conducted with the help of support services including human resources, information system, maintenance and works, communication, and management accounting (See Figure 1). The

organisation's accounting is managed by a public accountant (PA) mandated by the French Ministry of Budget.

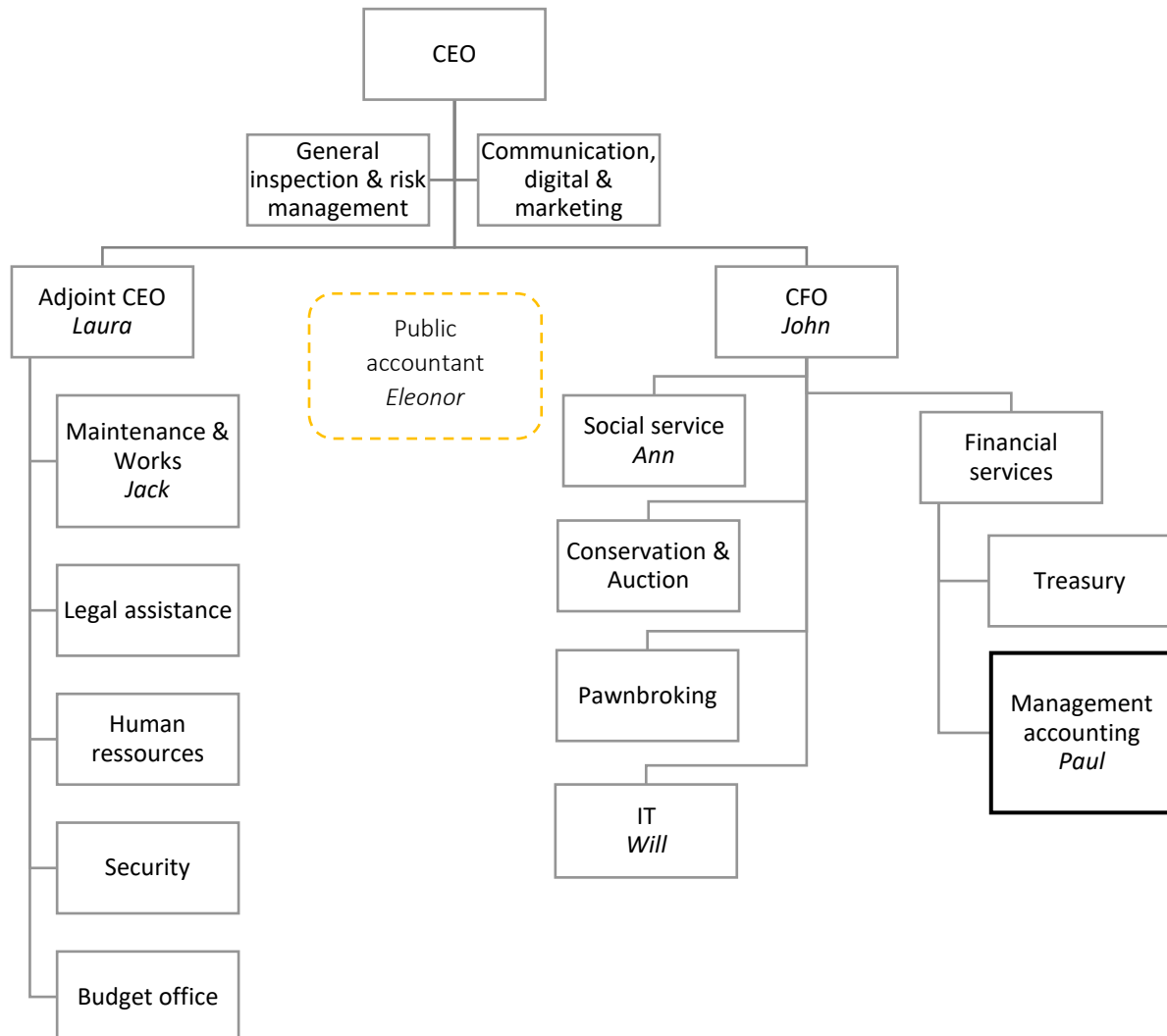


Figure 11- Organigram

Data & Analysis

The author spent a total of six-months of participant observation at PCI. The first three-months observation period was conducted in the Fall 2017 and the second one of equal duration, exactly one year later. Observation included participation to budgetary meetings and board meetings, working with the management accountant and one-week immersion in two operational services. The time spent on the field was recorded in field notes. The author also conducted 30 semi-directed interviews with participants from all departments ranging from top management to

employees, 29 of which were recorded and transcribed. The starting point of the study was to observe the implementation and development of a management accounting function. Observations aimed at questioning organizational member's relations and understandings of their organization, their daily activities, tools and surroundings. The issue of resistance arose empirically. Indeed, during periods of observation, one key aspect was to gain trust amongst PCI's employees and managers so that they felt free to speak to the author about issues that they would not dare speak about otherwise. Interviews let transpire that this trust was successfully built in most cases. However, it was not always possible for the author to penetrate the sites of the hidden transcripts (Scott, 1990), in which case instances of interest were debriefed during interviews.

The data analysis was conducted inductively at first. Field notes and interview transcripts were analysed through open coding. Coding led to written memos on specific points of interest such as accounting and control at PCI, groups and coalitions, and silence. The analysis focuses on every-day, continuous work, on activities and performances that construct social life (Nicolini, 2012). Such a practice understanding of social life is consistent with an understanding of resistance as local and situated (Scott, 1990; Prasad & Prasad, 2000). It was therefore logical that the first order of coding aimed at characterizing the situation. Once this first order of codes emerged, a contrast was identified in organizational actors' response to management accounting and surveillance. A second order of coding was elaborated on this basis. Silence emerged as a prevalent reaction. For lack of access to hidden transcripts, a third order of analysis consisted in identifying and characterizing, in these instances of silence, techniques of concealment introduced in "muted or veiled form into the public transcript" (Scott, 1990, p.138).

The following sections offer first an overview of how management control at PCI. Moving on, I elaborate on the variation in practice of control between two coalitions. The study will then be discussed and concluded.

Results

In April 2016, a management accountant is hired at PCI for the first time in the history of the organization. In the past, PCI had benefited from such large amount of cash flow that it enjoyed very few preoccupations of costs. The management accountant was welcome by organizational actors at all level. Many activity managers were eager to find an objective way to value their input. Though on principle the utility of a management accounting function was unanimously agreed upon, the introduction of management accounting devices activated

distrust, detachment and resistance. But before we go into details about how organizational actors resisted the implementation and use of accounting devices, the following section presents what it was about management accounting at PCI that triggered such tensions.

The work of the management accountant revolved around the creation of tools with two main objectives, increasing communication across services and creating visibility over every activity. In order to do so, three main management accounting devices were implemented, an activity-based costing, Tableaux de bord – a monthly reporting document-, and a project management software. These three modalities of action of the management accountant would serve to paint an exhaustive picture of the organization, every services' functioning, activities and their costs and revenue structure. The CEO associated management accounting with having a « panoptic view of the activity». This is how the CFO considered the use of this visibility:

“Every time we tackle a new subject, when you look in detail into a calculation of a break-even point, sometimes you say, “that number is odd”, we investigate, and we realize that we are spending an insane amount of money when we could function differently. So typically, we notice that there’s an organizational problem. It happens quite often.” John, CFO

For senior management the idea behind this visibility is to identify potential problems, or as the inspector general said it is an “alert system”. So, for senior management, management accounting in its multiple material forms creates an exhaustive image of the organization that is helpful to identify problems, notably in terms of unnecessary spending.

However, for managers and employees this visibility is slightly more ambiguous. The management accountant jokingly referred to his job as “The eye of Moscow” admitting that when he went around department it could worry people. As he explained, when determining the cost structure of each activity, he could be led to recommend budget cuts, savings, or show a department as a cost centre only. He considered his work especially sensitive with long-time employees who were not used to having someone looking over their shoulder and explained that his work often triggered “distrust”, a perception of “policing” (his words) and indeed the fear of seeing what does not work. Part of his work thus consisted in explaining that his role was not to police anyone, but he also considered that part of the pedagogical work had to be done by senior management which, he thought, they did not do. As a result, he often had difficulties in getting people to collaborate to his studies. When he had to investigate the canteen, which represented a very costly item in his spreadsheets, he sent the author to work with the chef expecting that he would be less intimidated and more cooperative with a young

intern. This is how the adjoint CEO responded to this perception of reluctance on the part of organizational members:

“distrust, fear of being controlled, dissected or not to like the answer we’ll get; indeed, management accounting is only truly efficient when we tell it everything (...) but I’ve seen it elsewhere, I think there are necessarily resistances.” Laura, Adjoint CEO

The adjoint CEO dismissed organizational members’ reluctance to cooperate with the management accountant as natural and inevitable. The CFO had a similar disregard for negative reactions to management accounting which made it difficult for managers and employees to actively, and effectively, challenge management accounting, as these challenges would be discarded as a conservative reluctance to change.

That difficulty to publicly challenge management accounting surveillance was strengthened by the apparent objectivity of numbers. The CEO referred to the introduction of management accounting devices as “objectifying things”. An observation that was further amplified in the adjoint CEO’s comments about the management accountant’s work:

“It gives the support of a work which is exterior to the supervisory staff, it’s good because it gives us to appearance of impartiality or even impartiality, period.” Laura, Adjoint CEO

Management accounting numbers are perceived as objective, the result of a management accounting study gives senior management or supervisors the perception of impartiality. This perceived objectivity and impartiality of numbers makes them more difficult to challenge which is worrisome for some managers. As one head of department told me of this “day and age”, management accounting was a source of anxiety for her because only numbers are admissible. Numbers are thus a source of fear for some organizational actors, notably fear that they will not be able to contradict an argument backed up by numbers.

Management accounting was introduced at PCI to increase visibility over the organization’s multiple activities. This view over the functioning of all services would allow, according to senior management, to identify problems. For employees and managers, this view was perceived as a surveillance system designed to correct their flaws, control and police them. The management accountant recognized that many saw him as the “eye of Moscow” bearing unwanted visibility. Yet it was complicated for organizational actors to publicly challenge management accounting for two main reasons. First, any challenge to this new surveillance settings were dismissed by senior management as conservative resistance to change making

them indisputable. Second, as management accounting numbers were constructed and used under the assumption of objectivity and impartiality, not only the tools were indisputable but their resulting calculations were also deemed indisputable. To adapt to this organisational setting, several organizational members adopted tactics of resistance revolving around the use of silence. Three different tactical use of silence in reaction to management accounting surveillance are identified and explained in the following sections, namely silence as a tactic of concealment, of reappropriation and of power affirmation.

Silence as a tactic of concealment

To construct monthly indicators for his Tableaux de bord, the management accountant is partly dependent upon services to send him information and data that he can compute in his calculations. However, some services regularly refrain from sending this information. As the management accountant would put it:

“some services are not playing the game; the IT department is not communicating anything.” Paul, Management accountant

The IT department is at the centre of multiple projects, mainly software development or infrastructure modernization, but systematically refuses to share information about planning, delays, incidents or any information pertaining to their activity. The head of the maintenance and works (M&W) services chose a similarly approach and consistently refuses to give activity data going into the Tableaux de bord. The management accountant would often complain that he lacks information about building management, items of costs such as electricity, or about existing and future works which can also represent very large amounts of money thus have significant impact on accounting and management accounting. For this department, the management accountant managed to gather two lines of costs and revenue items, first on office rentals as PCI rents the part of the building that it does not occupy, second costs of mailing. These two elements represent only a small part of what the Works & Maintenance service manages.

Other managers are withholding information. The HR department refrains from sharing information about absenteeism, which senior management is often asking for, as absenteeism is a known issue for the main and most profitable activity at PCI. The HR manager would often claim that she could not extract absenteeism data due to technical difficulties which the management accountant was rather sceptic about. Ann, the manager of social services decided to switch from a monthly Tableau to a quarterly Tableau de bord:

“On this activity [social services] there is some information missing and the fact that it gets out every three months, I think they have explained to you that they cannot do it every month it takes them too much time, they run estimates it is good to have some numbers but it would be better to have them every month.” Paul, Management accountant

The management accountant regrets that he lacks information about social services which, in his opinion means he cannot properly report on their activity with quarterly numbers. Ann, the manager of the social service would also blame it on technical difficulties. At PCI, multiple managers withhold information from the management accountant, notably in his monthly effort to compute Tableaux de bord.

When asked about their perception of management accountant this is how some of the managers in question responded:

“You can make a Tableau de bord say anything you want. But let’s say that the Tableaux per say have that quality of giving, for each services and intersecting activities, a minimum of visibility on indicators and a sense of the proper functioning of things or difficulties on one or the other activity which is rather interesting.” Will, Head of IT

“I wish I had indicators on everything. (...) Management accounting is the smartest way to look at things and to bring coherence, because it’s objective. Numbers do not deceive.” Jack, Head of M&W

Both managers of the IT department and of M&W maintain publicly and during interviews a positive stance toward management accounting. The continuation of these conversation with both managers also revealed that they were well verse in budget management and had a comprehensive vision of the cost structure and budgetary elements at stake in the management of their services. A conversation with employees from the pawnbroking service revealed that some data existed pertaining to absenteeism, a piece of information that the HR manager denies to the management accountant. The manager for social service values the potential input of management accounting. None of them show disinterest or despise for the function of management accounting. Their tendency to withdraw information, sometimes under cover of technical difficulties, does not pertain to disdain or a failure to understand the organizational function or potential of management accounting. Yet in parallel the management accountant consistently expressed frustration for the lack of information he received from them. These managers operate a deliberate concealment.

For the management accountant this concealment characterizes a practice of silence at PCI. When asked about silence at PCI, this is how he answered:

“It is either because everybody works, is studious that there is silence everywhere, no it is...I would interpret it as, we send emails, we ask for information and then we do not get anything back so that is a silence. (...) we do not have very sophisticated or complex occupations, the information when you do not have it you search for it and it is easy to obtain (...) it is information retention, that’s the term.” Paul, Management accountant

For the management accountant, information withholding constitutes silence. At PCI multiple managers engage in information withholding as an act of concealment which constitutes a form of silence.

This tactic serves different purposes for managers. For HR, IT, M&W managers, the elements that are kept out of the Tableaux de bord and out of the hands of the management accountant pertain to absenteeism, delays, incidents, items that can be sensitive and compromising in an evaluation of their activity. Concealing these pieces of information allows them to escape control on specific issues over which they would rather keep discretion, in the two sense of the word. For the manager of social services, it serves two distinct purposes. First, she and her teammates had been waiting for two years for a proper management software, tailored to her activity, but the project suffered continual delays:

“If they do not want our tools to function, well fine, then we do not respond to the Tableau de bord. Today anyway, the only lever we can really activate for our information system is the fact that we cannot report on our activity.” Ann, Head of Social Service

For the head of social services, quarterly reporting and information withholding is not just about wasting time on a reporting exercise, it is a negotiation lever. As the tableau de bord were introduced, she took the opportunity to advocate for the rapid development of the software without which she would not be able to properly report on her activity, which, in the meantime she refrained from doing. There are two underlying reasons for this strategy of concealment. According to her, the current tableaux de bord for her service “does not report on our activity”. She considers current indicators to be narrow and limited and to present a biased vision of her service as a cost-centre. Therefore, information withdrawal is a way for her to avoid partaking in the validation of this image of her service. Then, to develop an accurate set of indicators she says she needs a dedicated software that would enable her to extract information more

systematically and share a more fine-grained picture of her and her teammates' work. Information withdrawal is here a way to advocate for resources.

Secondly, silence is a way for her to take time to work informally on a better way to report on her activity. While she maintained a quarterly and partial reporting, she mobilized some colleagues to construct and illustrate through indicators an alternative narrative for her service where the added value of her team's work would be recognized. As she argued during one of our exchange:

« Within ten years we have had a very strong impact on the reputation of the establishment because there were zero partnerships, we brought partnerships, we introduced them, built them, built an image on the social side of the establishment (...) we have created an ecosystem for the establishment and that is completely forgotten and that, in management accounting we do not know how to value that but it has a value, this image because today we are present, we have big institutional partnerships which are...it is dangerous for the organization not to take them into account. » Ann, Head of social services

For the head of social services, her work has a lot of added value that are not considered in management accounting reports. She is searching for a way management accounting could recognize the added value of the strategic partnerships and the position she had set for the organization within both the banking and the social economy ecosystems. While this cannot be done through the existing Tableaux de bord, she works off of the official line, with colleagues inside and outside her department, to construct indicators fitting this narrative.

The introduction and delivery of monthly Tableaux de bord turned into a permanent chase of information for the management accountant, dependent upon service manager to collect their activity data. Faced with a heightened sense of surveillance, the managers of the IT department, of maintenance and works and of human resources started engaging in information withdrawal in order to limit the scope of the management accountant's eye. The manager of social services also chose to keep silent. Silence as a tactic of concealment served multiple purposes. It allowed managers to escape control, but it also turned into a negotiation tool as well as a space to create an alternative story than the image presented publicly through performance reports. For HR, IT and M&W it consisted in keeping potential issues out of the public realm to avoid account giving. For Ann, the manager of social services, it consisted on the contrary in sustaining a positive image of her work and constructing a claim for the value-added of her service alternative to the image of cost-centre present in the Tableaux de bord. Silence was not used

solely as a tactic of concealment. Silence was also use as a tactic of reappropriation, which is detailed in the following section.

Silence as a tactic of reappropriation

One of the first project of the management accountant was to develop a costing system that would allow him to implement and systematize analytical management accounting. The financial accounting system at PCI pertains to the work of a Public Accountant (PA), an independent accountant certified by the French Ministry of Finance, who manages the accounting of the organization and acts as guarantor of the good management of public funds. Though she is nominated by the Ministry she is integrated in the structure of PCI, works on site and with all members of the organization, she reports to the CEO and offers counsel on decisions impacting the financial safety and structure of the organization. However, she is independent in the sense that she does not have a hierarchical relation with senior management.

To develop an activity-based costing system, the management accountant needs access to the Public Accountant's software and data base which the CFO negotiated for him. However, his project also entailed introducing new accounting codes and sub-categories to the existing classification which the accountant considered a violation of public accounting rules. Her first reaction was therefore to deny the request to introduce these codes into the accounting software. Management accounting projects almost systematically included an accounting component that would necessitate the public accountant's cooperation. The CFO and the management accountant often considered negotiations with the public accountant a struggle as they perceived a consistent reluctance to share information. The author was excluded from the first meeting she asked to attend between the CFO, Paul, the Management accountant and Eleonor, the public accountant because the CFO anticipated a sensitive battle. Going into yet another meeting with Eleonor, the CFO said "we're gonna have to fight". As the management accountant perceived it:

« She [PA] really things she is the guardian of the temple. She thinks she is the only one who knows public accounting inhouse ». Paul, Management Accountant

For the management accountant, the PA's attitude is twofold. First, he sees her as an old-fashioned public officer who refuses to move on to modernity and clings on to outdated accounting rules. Second, he also considers her conservative attitude to be motivated by the preservation of her position and personal power to the detriment of organizational progress. He perceives that she refuses to modify accounting items for the sake of annoyance, as a way of

exercising her power of nuisance. When asked about management accounting, Eleonor, the public accountant responded:

« I don't really see what it [management accounting] is for. (...) I cannot really differentiate it from us, our budgetary side (...) I feel like he meddles with my work (...) typically because he has access to the accounting, there are some things where I wonder he it is really his responsibility. This is what I do not understand (...) There was an example this summer, about a type of rent revenue, an imputation that had not been done yet because it was summer holidays and we were understaffed. So, he meddles to know why it was not imputed. This is where I do not understand. (...) For me, the management accountant is not an accountant. » Eleonor, Public accountant.

For Eleonor, Paul interference is unwarranted, and she senses it as a threat to her work and her expertise. For Eleonor, accounting numbers are not just pieces of information they are the product of her expertise and the material manifestation of her knowledge. They are her property in two sense. First in the sense that she created them based on her knowledge as a Public Accountant thus she has property rights on them. Second in the sense that per her position and her function in the organization as independent and accountable for proper fund management, these numbers are private and their manipulation, their use is the prerogative of her office and her office only.

After the summer episode mentioned above where the management accountant questioned an imputation made by the PA's office, Eleonor denied offering an answer. But as the management accountant insisted, she blocked his access to the accounting software altogether. Since the management accountant was so critically dependent upon accounting information, she often chose to manifest her discontent by retaining accounting data. So much so that when the budget office, who works closely with Eleonor, denied the treasury manager, who works with the management accountant, data extractions the management accountant answered : « it's an order from the PA, we know very well where that comes from. ».

There was a constant struggle for the management accountant to get information for the PA's office, this is how both the management accountant and the public accountant reflected upon it:

« She was convinced that because I had access to general accounting, I was going to see (...) what she would input, that I would bother her, police her etc., it is not about that at all. (...) it is about information sharing. It does not mean being controlled; it

means sharing. Except that if you share information, necessarily you are being controlled.” Paul, Management Accountant

« The finance department does not manage our accounts. I have the signature over the accounts. So, for them, sometimes, it is extraordinary, I can sense that they...it is beyond them, but they cannot do anything they want with the accounts. They do not have access to them. That is something that can be...difficult to make them understand. (...) [about one access shutdown] They do not control accounting. And there I found myself with...so “by this sum here is not...” and to this I say no! So, after that happened a first time, a second time and I think passed the third email I shut down the access. It is stupid but I figured no, it cannot be that way.” Eleonor, Public Accountant

Paul considers Eleonor’s silence as a fear of being controlled. For Eleonor, Paul’s meddling is a violation of her responsibilities and a negation of her expertise. She deemed illegitimate to have to answer to a management accountant who she considered as not qualified to question her work anyway. She considered these intrusions as an attempt to strip her of her property, her knowledge and her position. Blocking the access of the management accountant to this critical brick of the accounting language was a way for her to claim property over her zone of expertise.

Blocking data access was a tactic used almost systematically by the public accountant to sustain her power and her prerogative but also her perception of the right order of things by which only she can manage PCI’s accounts. The PA felt management accounting threatened to strip her of her possession, her numbers, her expertise and her position of power, silence allowed her to avoid this dispossession. As the management accountant got to negotiate the choice of a new accounting software with the PA to be able to implement his ABC system, including new sub-items but regularly in these negotiations the public accountant used silence, which went from refusing to answer information request to blocking the management accountant’s access to the accounting software, to reclaim her property rights over the numbers she was producing and he was using at her expense. Rather than complain to the CEO or debate with the management accountant, the PA used silence, as a tactic of resistance, strategically blocking access to information to impede the management accountant’s work, and manifest and reappropriate her power over the accounting function and numbers. Silence serves the reappropriation of the PA’s knowledge and power, and to resist control as a form of appropriation of competing zones of expertise. The next section presents the final use of silence to resist, namely silence as a tactic of power affirmation.

Silence as a tactic of sabotage

The management accountant was also confronted to a different form of silence when he worked on the implementation of a project management software. The primary objectives of the software were to optimize resource allocation and planning and to allow managers to create autonomous project management teams across services that could work for the most part of the life of the project, independently from senior management. However, Paul perceived some reluctance from Laura, the adjoint CEO:

“Miss “To my will” [nickname given to the adjoint CEO] has blocked the project. Because she did not understand that it did not go through her.” Paul, Management Accountant

The management accountant was faced with Laura’s refusal to support the project. Laura is perceived as a strong supporter of horizontal hierarchy which this project challenges:

“The other day we had a meeting about the organization of the projects, with [the management accountant] when he presented the software, there were a lot of topics that came out about project governance and decision-making processes and so we were saying that we need to be more- that it is normal that the responsibility falls back to the operational directors – and then, the adjoint CEO said “well no, it’s the CEO who has to be responsible for all programs”. (...) it was really complicated and when we came out of the meeting the CFO said, “well we are going to have to meet again because we are not at all aligned as to what project management is”. (...) She cannot get her head out of a pyramidal structure. A project with a matrix design she cannot understand. If we create project management teams it is not to have the CEO in it” Ann, Head of social services

Eleonor refuses to conceptualize a decentralization process, as she believes in pyramidal structures. For the management accountant she is also reluctant to adopt a software that might reveal flaws in her management. This software represents a real risk to raise issues pertaining to the management of the organization and put into question resource allocation choices of senior managers, including inevitably the adjoint CEO who felt she should have a say in the development of this software.

However, a few months before the idea of the project management software emerged, during an interview she expressed her regret at the absence of procedures or indicators to monitor and plan the advancement of different projects. A year later, as the management software were to be implemented this is what she expressed:

“We are really trying to work on these topics to really share information. It goes through two channels. One is more literary, the other more scientific. The literary option is rather from my side, it was an idea of our CEO but that I support fully and it consists in organizing monthly management committees per operational service and identifying four-five essential projects so we would meet every month to figure out where we’re at and arbitrate, trying to give very simple, very clear objectives and everybody knows exactly what they have to do. (...) I put a lot of hope in this apparatus, so more literary. For the scientific option it is more on the side of the CFO and it consists in constructing a culture of project management through an IT software, with project monitoring and heads of projects, something maybe more consistent with the functioning of a private company. (...) it is an important cultural revolution. I think both are complementary, I hope they do not cancel each other out. I am on the side of simplicity, so something more literary but of course I am absolutely not resistant to an IT software, on the contrary I think anything that can contribute to this effort is good to take.” Laura, Adjoint CEO

Though she does not publicly oppose the project, Laura makes it clear that this idea is not hers nor does it reflect her conception of project management. Thus, the software disrupts her conception of hierarchy and her position as decision-maker, it also contradicts her vision of project management. In order to resist this perceived assault to her position and prerogatives, she also chose silence as a form of resistance. However, she did not withdraw information but rather negotiated items out of the scope of the software to silence the issue they might raise. Silence here consists in a tactic of sabotage, which compromises the work of the management accountant:

« one of the huge value of this software is to plan ahead and create a sort of airlock, sixty projects might represent around twenty million, we make a first selection so that in 2019 only the projects that go through are those that are well constructed and that we know we can carry through, where we can measure the risks and well she refused (...) So it is going to happen little by little, and since she does not want to works included we have taken out most of the works.” Paul, Management accountant

The adjoint CEO continued to block the development of the software for it to shape into what it was originally thought of. When she refused to prioritize projects, the software development was put on hold for a month. When they got the project to start again, the management accountant with the IT department started an inventory of existing project and she negotiated that anything works-related be taken out. Through her tactic of degradation, Laura exercised

her power of nuisance to shape the management accounting tool and limit the reach of its control. In December 2019, frustrated with this attitude the management accountant built a repertory of all his projects on hold or blocked with the point of blockage as well as the person responsible. Eleonor's name came up repeatedly. He shared the document with the CFO, and this is how the management accountant accounted for his reaction:

“He realized that...there are some projects that are not necessarily visible, projects on which I have started to work with HR, the study you conducted then we participated on a few other things, on the tablets, it's been ready since October, it's blocked. By the same person. But it does not show, that's why it – maybe it annoyed him because he also feels a little...not completely powerless but a little” Paul, Management Accountant

When accounting for projects on hold the management accountant identified the adjoint CEO as a main source of blockage. He perceives this nuisance to be even more challenging that both the projects and this opposing force are invisible. It is also a difficult issue, for him and the CFO, because the resistance emanates from a senior manager rather than an employee.

By exercising her power to refuse the overall development of the software first, then the inclusion of works in the projects, she crafted the software into a tool that maintained both her position and grey areas around activities under her management. As all elements about works & maintenance were withheld and then negotiated out of the software, many projects that had a works component are blocked from further development. Laura practiced silence as a tactic of sabotage to limit the scope of management accounting and the reach of its control, she built on her position of power to discretely but firmly exercise of force of opposition against the management accountant that allowed her to maintain that position.

Securing one's power at PCI goes hand in hand with a very strong sense of propriety over information. In the case of the project management software, giving too much leeway into her activity's management and too much information entailed letting someone else take control over part of the adjoint CEO's responsibility. By crafting some functions and activities out of the software, she built a form of silence into the tool that allowed her to maintain her position as well as her property right over activity information which she knows is not only a source of bargaining power but also a source of control. Silence here is both the cause and the result of the tactic of resistance of the adjoint CEO. Through this sabotage effort she censored management accounting and built in an incapacity to voice on specific topics which allowed her to resist control as decentralization.

Epilogue:

These tactics of resistance had a real impact of management accounting at PCI. At the end of 2018, the management accountant, frustrated with the many silences that he met when requesting information or follow-ups, constructed a list of twenty-eight actions that were on-hold because of it. He presented it to his boss, the CFO who appreciated his commitment and eagerness but refused to exercise any form of coercion to get people to share information.

“When [Management accountant] tells me that he has issues and what not, the Tableaux de bord we wanted them, we implemented them, and I find the numbers when I need them. The mailing system, there was an issue as well, I don’t know if you remember, there was an issue there. We meet walls but ultimately, we did what we wanted to do. What do I have as an example, analytical accounting same, we were bothered on a lot of topics but in the end, we are going to do it. (...) That last one was about projects, the project management tool...it is always the same but in the end I mean, we suggested something new so a number of opposing forces rise but in the end I think, it is not over yet but if we manage our deal correctly we will get to do 95% of what we wanted to do. It’s part of management accounting. It’s difficult, sometimes you suffer through it, but you make it and it is a precious help to decision-making. In the same way, every study that we have made around activities’ profitability are going to bear fruit. (...) Management accounting is just about common sense and the trend is there. It’s nowhere else. Everyone who fights against it, it’s a pain anyway, they will lose in the end. Honestly, we might not be the ones who will make them loose, maybe it will be our successors I don’t know but, in the end, they will lose. We have the trend with us, so it is just a matter of time.” John, CFO

For the CFO, organizational actors who frustrated the management accountant’s advancement are on the wrong side of an inevitable trend that will lead to the development of management accounting systems. For him, frustration or coercion are pointless, it is about playing the long game. The management accountant resigned a month after that last interview.

Discussion & Conclusion

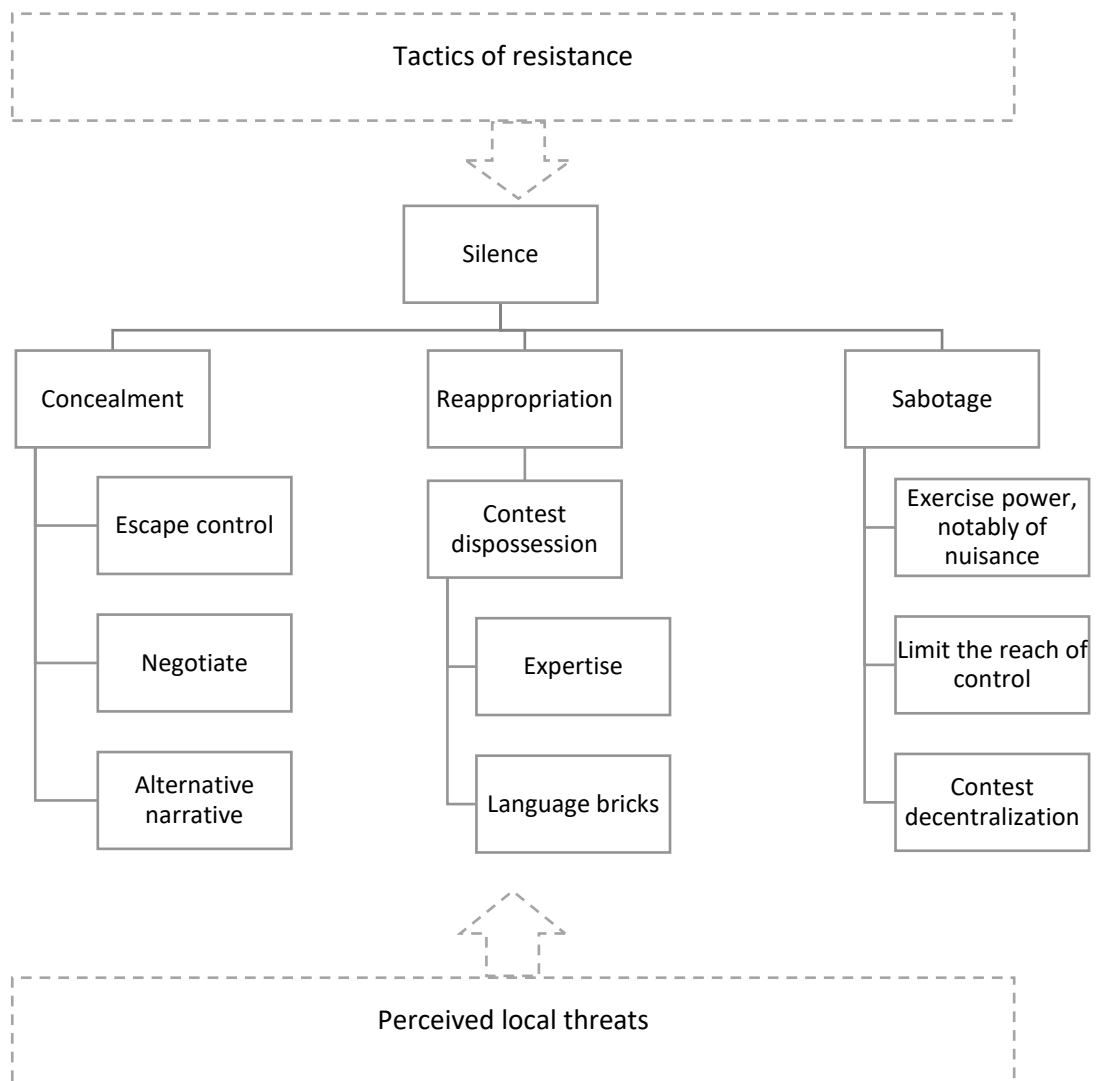


Figure 12 - Silence as tactics of resistance

Scholars have investigated relations of power in multiple forms and associated practices of resistance (Kärreman & Alvesson, 2009). As power can be exercised as outright constraining or in more subtle forms, so too can resistance be found as overt opposition or in more mundane manifestation (Prasad & Prasad, 2000). This paper contributes to the literature on resistance to accounting and control in three ways. First it proposes to develop existing efforts to break with the dialogic relationship between power and resistance and analyses resistance as a set of actions independent of any power move a priori (Fleming, 2002; Thomas & Davies, 2005). Rather, the paper suggests an analysis of resistance as a process of adaptation to the local experience of diverse threats. Second, it introduces silence as a form of resistance. Thus, while resistance has been analysed under the scope of acts of visibility and voice, I contend that

organizational actors can, on the contrary, actively avoid visibility and voice to contest control. Specifically, I identify three tactics of resistance through the use of silence, concealment, reappropriation and sabotage (see Figure 3). Third, it breaks with the conceptualization of silencing as an exercise of oppressive power, omnipresent in organizational literature, and proposes that silence may be understood as embedded in struggles and therefore an element constitutive of both power and counter-power. Therefore, the three tactics of resistance identified are analysed in the infrapolitics of organizational life such that silence both manifests, and creates the possibility for, hidden transcripts where actors, unable to openly challenge control devices, can claim and defend their knowledge, their autonomy and their authority (Scott, 1990).

This paper identifies three tactics of resistance based on silence. Silence was used first as a tactic of concealment that serves three distinct purposes. First, silence as a tactic of concealment is used to escape control. Silence can here be characterized as a rhetorical act in the public transcript on par with Scott's (1990) analysis of euphemism and grumbling. Through concealment actors perform a manifest "practical failure to comply" or "declared refusal to comply" (Scott, 1990, p.203) that allow them to evade control. At PCI, denying information to the management accountant allowed managers to keep information over problematic issues out of reach which enabled them to consistently escape control and accountability. Second, this tactic is a negotiation tool. Organizational actors may use concealment to build pieces of information into bargaining chips and create a negotiation table where power and leverage is more evenly distributed. For the manager of social service, holding the reporting card was a strategic advantage in making her demands for more appropriate indicators heard. Third, silence as a tactic of concealment creates a space for the development of a hidden transcript. By concealing information, managers separate the image of their activity built into management accounting devices from what they want to say. By operating this distinction silence creates a space where an alternative image or claim about managers' activities can be constructed. Again here, for the manager of social service, holding off on reporting was critical in taking time to develop an alternative narrative for her service. Silence as concealment is an important dimension of resistance. It is not a passive form of withdrawal or work-avoidance (Oakes et al., 1998; Cushen, 2013), rather it is both a discursive contestation, in itself (Spicer & Fleming, 2007), and a site for the development of alternative claims or counter narratives independent of collective mobilization (Chua et al., 2019).

Silence was also used as a tactic of reappropriation. Control may menace organizational actors with dispossession. Scholars have identified how controls may strip actors of their identity and how this identity may be a resource for resistance (Knights & McCabe, 2003; Ezzamel & al., 2004). But here, contesting a perceived dispossession of knowledge and position, repossessing an identity, does not entail open confrontation or contestation. Silence serves to reclaim an actor's expertise as well as their ownership over critical language bricks. For the CPI's public accountant, blocking data access was a central technique to reclaim her power and knowledge over accounting-related operations. Silence works here as the exercise of property rights. This tactic resists control as a form of appropriation of competing zones of expertise.

Finally, silence was used as a tactic of sabotage. Silence does not consist here in information withdrawal but rather in carving informational content out of the management accounting device to compromise the reach of its control. This tactic aligns with the idea developed by Cushen (2013) whereby silence can be an effective strategy of sabotage, in her case of organizational performance, in this case of organizational control. However, the instance presented in this paper demonstrates that resistance is not a tactic of the powerless (Scott, 1990), and silence is not a form of resignation (Cushen, 2013). At PCI, sabotage is used by a powerful actor to limit the reach of management accounting and in doing so limit power redistribution. Therefore, this paper shows that actors in positions of power may want to resist control and that a skilful use of silence may be their primary strategy to do so. Silence works here both as form of refusal and a veil over specific areas of the organization constructed into management accounting. This tactic is used here to oppose decentralization and to safeguard areas of control. As management accounting may be identified as a threat to power, powerful actors also develop tactics to resist it. Silence is therefore a highly relevant form of resistance to study as it sheds light on tactics of dissent available to all organizational actors no matter their position of power.

Consistent with the notion that the locus of resistance is consubstantial to the locus of power (Kärreman & Alvesson, 2009), our first endeavour consists in analysing the control practices to which organizational actors may react. Spicer & Fleming's (2014) four faces of power distinguishes between oppression, manipulation, domination and subjectification. The literature on accounting and control has developed significant contributions to understand domination and subjectification as a more subtle forms of power that can manifest on multiple levels and can be self-inflicted (Knights & Collinson, 1987; Miller, 1990; Rose & Miller, 1992). Without denying the existence of such power forces, and the necessity to study them, this paper proposes to analyse resistance not as a reaction to power or to a power move but rather as a process of

adaptation to perceived local threats (Thomas & Davies, 2005) consistent with a local and situated understanding of resistance (Prasad & Prasad, 2000; Scott, 1990). The paper offers multiple contributions to the existing efforts to challenge this dialectic. = First, this distinction allows to investigate a much larger number of resistant acts and thus build a stronger understanding of resistance itself. Under this perspective, accounts of resistance are not limited to a prior comprehension of power relations or power moves but rather can be studied in their own right, within or without notions of power. While the existing efforts have limited their understanding of resistance as discursive practices (Thomas & Davies, 2005; Prasad & Prasad, 2000) or hidden misconduct (Laguecir & Leca, 2019), this paper brings out multiple tactics by which actors adapt to a diversity of perceived threats. A study of resistance in the infrapolitics of organizational life, as a local and situated practice, accounts for the plural forms of resistance in line with the variety of interpretations by actors of their local environment and with the extent of the realm of possible dissent. Silence as performative and situated, defined in local practices (Dupret, 2019) is especially fitting to the infrapolitics of organizational life. Silence, practiced in the public transcript, allows to account for the multiple tactics of resistance available to organizational actors.

This study illustrates another contribution of this perspective to the study of resistance. Actors do not need to be reflexive about embedded forces of power to resist its material manifestations. A collective awakening (Chua et al., 2019; Contu et al., 2013) is not necessary for resistance to arise. While organizational actors identify local threats, they develop a form of reflexivity that may not reveal underlying forces but may trigger resistance anyway. Thus, organizational actors can develop tactics of resistance to power without the full knowledge or awareness of this power. This perspective does not deny power effects but rather offers a new way to approach them through the lens of resistant acts which may reveal multiple perceptions of power rather than a unilateral force. In management accounting, local threats may be materialized through devices. These devices may thus become the main locus of resistance for organizational actors to contest control without them understanding underlying subjectification powers (Miller, 1990). Though management accounting may be particularly difficult to challenge (Oakes et al., 1998) and to openly contest, organizational actors can defy the multiple threats they perceive in management accounting devices and develop subtle tactics to resist control using silence.

This paper breaks with the conceptualization of silence as a practice of oppressive power, omnipresent in organizational literature (Brown & Coupland, 2005), and proposes that silence may be understood as constitutive of both power and counter-power. This paper conceptualizes

silence as performative and situated (Dupret, 2019) and offer two main propositions for future studies. First, that silence be analysed in its multiple ontologies (Dupret, 2019) with local, historical, diverse meanings and constitutive implications (Corbin, 2016). At PCI, silence is a rhetorical act, where dissent is expressed in disguised form, a rhetorical space, where hidden transcripts are formulated, and a practice that aims at renegotiating power relations. Second, that silence may be analysed not as a privileged resource of power holder or decision-makers but as constitutive a multiple tactics available to all social groups or individuals.

While claiming these multiple contributions, these results are evidently limited by the difficulty to access hidden transcripts (Prasad & Prasad, 2000; Scott, 1990) and of identifying or hearing silences. Yet these methodological difficulties represent interesting challenges for future studies of resistance and of silence. Objects and devices are particularly useful as ontological sites for the study of silence, this paper should be the one out of many to explore them as such. Future research may also build on the conceptualization of resistance proposed here to rethink emancipation notably the extent to which actors may only be fully emancipated if they develop critical reflexivity over existing power holds.

General Discussion

Contribution to the research question

This dissertation contemplates the possibilities offered by the study of silence to enrich our understanding of management accounting, specifically talk, knowledge and power struggles in and through management accounting.

The first paper investigates the role of silence in creating and sustaining organizational control. Observations show that silencing is used by dominant coalitions to centralize decision-making privilege and impede contestation of their strategic agenda. Exclusion from decision-making spaces and voice suppression in conversational spaces limit feedback and contributes to silencing alternative opinions or strategic priorities. Finally, a strict financial scope in management accounting devices ensure strategic alignment by constraining voice to the accounting language and conveying a specific business vision per which challenging claims become undesirable. The paper furthers our understanding of the power of control by extending research into the more subtle forms of power exercised through and for control. Here silence is considered as way to exercise power to create and sustain control. It shifts the focus from what dominant coalitions see, or say, from visibility, language and discourse to what is organized out. Issues are organized out of sight and out of conversations to fabricate specific collective dynamics that fit power holders' agenda. Consequently, research on organizational control may consider silent control. Silent control is not exercised by speaking louder than others, or advertising a far-reaching gaze, it is exercised through the careful organization of information sharing, the manipulation of collective conversations and elimination of voice opportunities from overzealous, inconvenient or dissident actors. Silent control contributes to maintaining specific orders of knowledge and poses an important limit to the range of possibilities offered by management accounting which have been researched and which ought to be studied considering this limit. One limit that this dissertation proposes to study is the limit to talk.

The second paper shows that the content and language of management accounting devices limit the framing of an accounting talk, eliminate specific issues and exclude muted organizational actors. Beyond these properties, management accounting devices can be used to actively limit voice opportunities over specific issues as well as that of some organizational actors. Therefore, this paper develops the nascent notion in management accounting research, that management accounting may not be accessible to any user, but can be discriminatory by virtue of its

language, of its conspicuous and therefore suspicious use, and by virtue of its irresistible normative attributes. Management accounting offers actors reaching for power and control an ideal tool toward which ideas, visions and priorities may be projected and diffused. This dissertation shows that silence is an irretrievable element of this mechanic. The silences, in and through management accounting devices, are important to consider because they shift the focus from the possibilities of management accounting for a range of actors to its impossibilities for others. These impossibilities, far from being inconsequential, contribute to eliminating alternative knowledge claims while keeping alive the illusion of organizational democracy. However, silence elaborated here through dynamics of exclusion, may not solely be endured but rather exercised as a form of resistance to control.

The third paper illustrates how silence is used as resistance through tactics of concealment, reappropriation and sabotage. Silence is used to evade surveillance and escape accountability. It is a resistance tool for the powerless as well as the powerful. In that sense, studying silence allows us to both consider a range of limits to management accounting's possibilities as well as a new range of possibilities that exist in management accounting both for power holder looking to extend or sustain their control and for actors looking to escape that control. Silence constitutes a space of potentialities where dominant claims embedded in management accounting devices can be deconstructed, and alternative knowledge and claims may be elaborated before they may be articulated on the public stage.

Through these three papers, this dissertation proposes to displace our understanding of control, and in doing so contributes specifically to the literature on control, on accounting talk, on power and resistance.

The papers presented here suggest first that silence can be central to the exercise of control in organizations. The literature in management accounting has explored multiple ways in which these practices delimit the "kind of issues addressed and the ways in which they are addressed" (Cooper et al., 1981, p.182). This dissertation shows that silence is not only an essential part of this dynamic, it is also central to understand how management accounting is practiced, what it does and how it shapes organizational life. Silence allows individuals to construct the realm of the unsayable. Every form of expression, be it interactions or devices, creates meaning but also excludes meaning and invites silences. Management accounting can be used to create silence by excluding actors from the possibility to express themselves. Silencing through management accounting can be considered through dynamics of exclusions, from language, from spaces of

communication, from knowledge. This dynamic of exclusion is played out throughout the organization by multiple actors, notably within relations of power.

Secondly, the dissertation explores silence as a discipline that can be exercised through both authoritarian power and through the suggestive force of management accounting devices. Where silence was a secondary by-product of power-plays in existing studies, this work proposes to put silence at the front and centre of the power dynamics at play in management accounting. Silencing is shown as a three-dimensional form of power (Lukes, 1974). Silence enables actors to construct and maintain information and knowledge asymmetries such that decision may be presented as an uncontested matter of fact. Silencing enables actors to suppress the voices of dissent. Ultimately, the absence of possibility to discuss specific issues participate to eliminating these issues from the realm of the thinkable altogether, a phenomenon reinforced by the gradual powerlessness of misaligned actors who are left to imagine that their only move consists in falling back into rank. Studies of power in management accounting have explored visibility and discourse. Silence acts to enrich these dimensions of power. Silence can be understood has a form of invisibility that contributes to making it difficult for actors to challenge authority (Robson & Cooper, 1989) and participates in actors' self-subjection (Robson, 1992). Visibility can also be studied in relation to sayability. Visibility may be found to be all the more powerful that it may construct visible as well as speechless subjects such that all-seeing actors can limit possibilities for others to access information by delimiting the realm of the sayable. Silence also offers an opportunity to contemplate to other side of discourses, the unsaid, or the unspoken which contributes to our understanding of the power of discourses, not only through what is repeated and absorbed but through what and who is excluded.

Thirdly, the dissertation contributes to the literature on accounting talk. This work shows that management accounting may be used to eliminate possibilities to discuss organizational issues and contribute to the domination of management accounting over operational knowledge. This is important because it changes considerably the way accounting information can be made sense of and can be made relevant to managerial work (Hall, 2010). This dissertation also shows that silence is not eliminated through an accounting talk but is constitutive of it. It is not despite of management accounting interactions that silence persist but through them that silence is created and sustained. Therefore, in the study of accounting talk and accounting practices, a focus on verbal practices or discourse must come with the understanding that there is always another

side of the coin and that silence is co-constitutive of accounting practices. This dissertation also sheds light on the limits of accounting language. While research on the failures of the accounting language are scarce, this dissertation shows that it fails to grasp the complexity of operational work. I contend that these failures are not compensated or bypassed through interaction, negotiation and talk, on the contrary they are reinforced and thus actively contribute to making actors voiceless, powerless and unable to engage with management accounting. Furthermore, user engagement through talk presupposes that actors welcome opportunities offered by management accounting. While this is sometimes valid, this dissertation also shows that management accounting is often perceived as a threat.

This dissertation contributes to the literature on resistance by introducing silence as a form of resistance. I propose first that organizational actors actively avoid visibility and voice to contest control. Second, building on Scott (1990), this work shows that resistance can be understood through the analysis of management accounting as perceived local threats. Third, three tactics of resistance through the use of silence are identified, concealment, reappropriation and sabotage that enable actors, subordinates and managers, to reclaim their power, expertise, knowledge and autonomy.

Finally, the dissertation introduces a power-perspective to the study of silence in organizations and responds to the significant lack of qualitative understanding of how silence unfolds in organizations. This dissertation introduces a complementary approach to existing studies in human relations to offer a counter-narrative to the numerous micro-behaviouralist studies in organizational studies that remain oblivious to the moving social, historical and contextual elements comprised in silences understood as local practices. The papers break with the conceptualization of silence as a practice of oppressive power, omnipresent in organizational literature (Brown & Coupland, 2005), and construct silence as constitutive of both power and counter-power for actors irrespective of their position of authority.

Avenues for future research

It is my hope that this dissertation opens multiple avenues for future research. My first endeavour will consist in exploring the existing limitations to this work. While I have claimed multiple contributions, I contend that this research effort is limited.

There is an important methodological issue that needs to be explored to refine the validity of qualitative studies of silence. The main difficulties consist in hearing the silences, identifying its different forms and properly interpreting them in the analysis. There are some works in the

ethnography of silence that have notably explored rituals, objects or rules of law in specific community. These works while distant from organizational studies may provide valuable insight into how we can observe, write, interpret and theorize silence in organizations.

This research focuses on silence within organizations, but future research may look into the silences outside the organization or between organizations or stakeholders. It may be interesting to look more specifically into spirals of silence initiated outside the organizations that trickle down inside the organization, in a dynamic similar to that revealed by accountability studies. It will also be necessary to study how current accounting systems and experimental accounting projects integrate and consider silent stakeholders.

Further research must be done to explore the limits of the accounting language and its discriminatory nature. This may be done notably by exploring accounting as the language of business and its role not only in constructing the world through business relations and profit considerations but also in excluding alternative systems of organizing where numbers, performance and profit may be irrelevant.

More generally, the dynamic of exclusion explored here can be an interesting focus for management accounting studies. This may be understood not as negative or positive, but may be explored as we have attempted here, through what exclusion from, in, through management accounting enables.

General Conclusion

Behind every story told about performance, and profitability, through accounting and control practices, there are the untold stories, the alternative tales that will not be heard. Management accounting practices are instrumental in centralizing and circulating critical information; yet the possibility of creating silence through accounting has only been partially treated (Brown, J., Dillard, J. & Hopper, T., 2015; Bracci, Humphrey, Moll, Steccholini, 2015).

This dissertation showed that, on par with transparency, management accounting also produces silence and can work around silence. Management accounting is an invitation to “tell” that coexists with the politics of organizational life. Organizational politics may entail a form of silence from decision makers. Management accounting may be an integral part of this political work, at all levels of the organization, and thus an important tool in the creation and maintenance of silence. In the production, consumption, analysis and continuous crafting of management accounting numbers, organizational actors can choose, or be forced to organize out sensitive or complex information. Every time management accounting information is considered difficult to read, or understand, difficult to share, or communicate with, unsatisfactory or even meaningless, it may be infused with a form of silence. A silence that is not limited to intersubjectivity, to elementary conversational rules, but that carries messages and strategies that consciously or not change organizational reality.

This research explores the exercise of silence as an essential part of the functioning of control systems. Management accounting practices contribute to the construction of reality notably in gearing motivation for actions, conveying norms of conduct, and engaging users. Silence is a form of government that we suggest can be essential to the practice of control and can be exercised through both authoritarian power and through the suggestive force of management accounting devices. Every form of expression, be it interactions or devices, creates meaning but also excludes meaning, invites silences and participates in constructing the realm of the unsayable. This dissertation considers silencing through dynamics of exclusions, from language, from spaces of communication, from knowledge. This exclusion can be played by multiple actors in organizations striving to safeguard a diversity of fields of power, of expertise or knowledge. This dissertation interrogates how can management accounting practices create, maintain or break silences in organizations?

In order to answer this research question, I use a qualitative inductive methodology whereby *“The qualitative field researcher seeks to articulate organizational members’ theories-in-*

practice and their motivations as well as the ways in which they relate to observed activities in the field.” (Chapman, Hopwood, Shields, 2006, p.304). Six-months of field work were conducted in a public organization with a social mission.

This dissertation is composed of three research papers. The first paper interrogates the use of silence to secure and sustain control. The second paper investigates the limits of the use of management accounting to encourage expression and discussions. The third paper studies silence as resistance to surveillance. This dissertation overall contemplates the possibilities offered by the study of silence to enrich our understanding of talk, knowledge and power struggles in and through management accounting. In doing so, it proposes contributions to the literature on control, on accounting talk, on power and resistance.

This dissertation proposes contributions to the literatures on accounting as vector of communication, and as a vector of knowledge. It also shows silence as an important element in the multiple dimensions of power in management accounting. Finally, the dissertation offers a contribution to the study of silence in organization studies by offering a new perspective on silence in organizations and its implications for power relations.

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Appendices

Appendix 1. RAMs and PAMs completed during the PHD program

Dates	RAM/PAM	Topic
Oct – Dec 2015	RAM 1	Literature review on management control systems in the non-profit sector
Oct 2016 – Jan 2017	RAM 2	Literature review on methodologies used in the study of silence
Feb – May 2017	RAM 3	A theoretical perspective on management accounting and silence
Sep – Nov 2017	RAM 4	An interview guide for my field study
Aug – Sep 2018	RAM 5	Data analysis Summary
	PAM 1	Course material preparation “Strategic Management Accounting” (SMA) Course – Graduate program
Mar – Apr 2019	PAM 2	Translation from English to French of management accounting exercises for SMA course
Jul – Aug 2019	RAM 6	Data analysis & Theorization

Appendix 2. Conferences attended during the dissertation

The 2020 Conferences have all been delayed and therefore are not outlined here.

2019	<p>42nd EAA Annual Congress, Paphos, Cyprus</p> <p>12th Management Accounting as Social and Organizational Practice workshop (MASOP), Bristol, United-Kingdom</p> <p>Emerging Scholar Colloquium <i>Alternative Accounts Conference</i>, Kingston, Canada</p>
2018	<p>EDEN Seminar on producing and evaluation knowledge in Management Accounting, Bruxelles, Belgium</p> <p>Emerging Scholar Colloquium 12th edition <i>Interdisciplinary Perspectives on Accounting Conference</i>, Edinburg, Scotland</p> <p>Doctoral Colloquium in Accounting 34th Edition <i>European Accounting Association</i>, Milan, Italy</p>
2017	<p>Doctoral Workshop in Management Control & Accounting Third Edition <i>Paris Dauphine – PSL Research University</i>, Paris</p>

Appendix 3. Overview of the PHD Process

	September	October	November	December	January	February	March	April	May	June	July	August	
Year 1 2015-16	Course work												
		RAM 1											
Year 2 2016-17	Course work									Comprehensive exams			
					Second Year Paper								
	RAM 2					RAM 3							
Year 3 2017-18	First observation period (Full-time)				Transcripts & Data Analysis								
	RAM 4				Proposal Defense				EAA (Doctoral workshop)			IPA (doctoral workshop)	PAM 1 / ..
Year 4 2018-19	Second observation period (80%)				Transcripts & Data Analysis								
	Teaching (Costs & Budget - 12,5 hours)							MASOP	EAA		Alternative Accounts		
	../RAM 5			EDEN/ New Direction				PAM 2	Visiting at Stockholm Business School			RAM 6	
Year 5 2019-20	Writing												
	Teaching (Costs & Budget - 25 hours)												
			EAA Talent Fair						AFC (delayed)	CFRCCI (delayed)			

PAM : Pedagogical Apprenticeship Module

RAM : Research Apprenticeship Module

Appendix 4. List of interviews

Service	Fonction	Duration
Période 1		
Accounting	Accountant	00:56:20
Audit committee	President	00:50:00
Budget	Budget manager	00:41:18
Budget	Budget manager	01:00:00
Communication & Marketing	Manager	01:04:38
Communication & Marketing	Employee	00:36:16
Finance & operations	Management accountant	01:08:52
General inspection	Inspector	01:02:00
General management	Risk manager	00:34:00
General management	CEO	00:55:41
General management	Deputy CEO	00:54:31
General management	CFO	00:44:11
Human resources	Manager	01:00:38
Information systems	Manager	00:55:29
Legal department	Council	00:50:00
Legal department	Head of public order & procurement	00:35:05
Maintenance & works	Manager	00:55:00
Operation service 2	Manager	00:39:21
Operational service 1	Head of procedures and quality	00:45:19
Operational service 1	Manager	01:08:38
Operational service 1	Team leader	
Social service	Deputy Manager	00:42:48
Social Service	Manager	01:00:26
Période 2		
Accounting	Accountant	00 :56 :22
Communication	Manager	00 :55 :08
Finance & operations	Management accountant	00:53 :45
General management	Deputy CEO	00 :37 :38
General Management	CFO	00 :37 :23
Operational service 2	Manager	00 :36 :09
Social service	Manager	01 :17 :16

Appendix 5. Interview guides

This interview guide was the basis for an open conversation, interviews were thus semi-structured. The important element was for me to approach management accounting and perception around voice and silence and the circulation of information. Every interview started with a brief introduction of myself and my work as well as that of the interviewee. I usually followed with questions about the interviewee's experience and moved on to talk about the organization. The goal was that by the end of these questions, the interviewee would feel comfortable and at ease to talk about potentially more sensitive issues.

- What is your job here?
- How long have you worked here?
- How did you arrive at PCI?
- Why did you choose to come here if you did?
- How would you describe your department?
- How would you describe PCi?
- How do you work with the other departments?
- Who do you work with the most?
- Who do you report to?
- What do you know about management accounting here?
- Do you mobilize the management accountant?
- When? How?
- Do you know about the Tableaux de bord?
- Do you use it? How?
- Do you have an opinion about it?
- If you don't use management accounting, how do you think you could?
- What kind of problems do you meet in your work?
- Can you talk about it with colleagues or managers?
- Do you feel there are problems that people would rather not talk about?
- How do you perceive the circulation of information within PCI?
- Is there something important that I forgot to ask?

Appendix 6. Summary in French

Dans toute histoire écrite ou racontée autour de la notion de performance et de profitabilité, au travers de pratiques de comptabilité et de contrôle de gestion, il y a une histoire non-dite, un récit alternatif qui ne sera pas entendu. Les pratiques de comptabilité de gestion jouent un rôle important dans la centralisation et la diffusion d'information majeure, pourtant la possibilité de créer au contraire du silence à travers la comptabilité de gestion n'a été que partiellement traitée (Brown, J., Dillard, J. & Hopper, T., 2015; Bracci, Humphrey, Moll, Steccholini, 2015).

Cette thèse a pour objectif de montrer qu'en parallèle de la transparence, la comptabilité de gestion produit aussi du silence et peut être utilisée, fonctionner autour du silence. La comptabilité de gestion est une invitation à dire qui coexiste avec la dimension politique de la vie organisationnelle. Cette politique organisationnelle peut entraîner une forme de silence. La comptabilité de gestion peut, elle, être une partie intégrante de ce travail politique, à tous les niveaux de l'organisation, et être ainsi un outil important dans la création, et la perpétuation du silence. Dans la production, la consommation, l'analyse et le travail continu de façonnage des chiffres, les acteurs organisationnels peuvent choisir, ou être forcés d'exclure des informations sensibles ou complexes. Lorsqu'une information de comptabilité de gestion est considérée comme difficile à lire, ou à comprendre, difficile à partager ou communiquer, non-satisfaisante ou insensée, elle peut être infusée, imprégnée d'une forme de silence. Ce silence ne se limite pas aux règles élémentaires de conversation, mais peut porter des messages et des stratégies qui modifient la réalité organisationnelle.

Ce travail de recherche explore donc l'exercice du silence comme partie essentielle des systèmes de contrôle de gestion (Cooper et al., 1981). Ces pratiques de comptabilité de gestion contribuent à la construction de la réalité en orientant la motivation d'agir, en transmettant des normes de conduite, en engageant les usagers. Le silence, est une forme de gouvernement qui

peut être essentielle à ces pratiques du contrôle et de la comptabilité, et qui peut s'exercer à la fois à travers un pouvoir autoritaire et à travers la force suggestive des outils de comptabilité de gestion. Chaque forme d'expression, dans les interactions ou dans les outils, crée du sens mais exclue aussi du sens et invite des silences, participe de la construction d'un espace du non-dicible. Cette thèse étudie la mise sous silence sous l'angle de dynamiques d'exclusion, du langage, des espaces de communication, du savoir. Cette exclusion est le jeu de tous les acteurs de l'organisation, aspirant à sauvegarder une diversité de domaines de pouvoir, d'expertise ou de savoir. Cette thèse interroge donc comment les pratiques de comptabilité de gestion créent, maintiennent ou brisent les silences dans les organisations ?

Afin d'y répondre, j'utilise une méthode qualitative inductive (Chapman, Hopwood, Shields, 2006). Six mois d'étude ont été conduits dans une organisation publique à visée sociale.

La thèse est organisée autour de trois articles de recherche. Le premier article interroge l'usage du silence pour asseoir et maintenir le contrôle. Le deuxième article analyse les limites de l'usage des outils de contrôle et comptabilité de gestion pour encourager l'expression et les discussions. Le troisième article étudie le silence comme mode de résistance à la surveillance. Cette thèse envisage ainsi différentes possibilités offertes par l'étude du silence pour enrichir notre connaissance et notre compréhension de la parole, du savoir et des luttes de pouvoir dans et au travers de la comptabilité de gestion. Ce faisant, ce travail propose des contributions aux littératures sur le contrôle de gestion, la conversation comptable, le pouvoir et la résistance.