AN ETHNOGRAPHIC LOOK AT HOW PEOPLE ARE FIGHTING ACCOUNTING AND MANAGERIALIZATION THROUGH REMAINING SILENT

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Abstract

The use of quiet defiance is presented in this article. Research in critical accounting has shown that resistance may be seen through the lens of visibility and voice, whereas marginalized groups' silence can be seen as a passive reaction to not being able to speak up for themselves. Rather, we use an anthropological research to track different forms of resistance that actively undermine accounting procedures and technologies by relying on silence. Drawing on Scott's infrapolitics, we present quiet as a strategic act that is both a component of power dynamics and has several meanings depending on context. As we've shown, when people don't speak up, it creates an atmosphere where new ways of behaving might emerge, which in turn helps people regain their autonomy. Our analysis reveals four distinct forms of non-verbal resistance: evading responsibility and oversight, negotiating a better option, reclaiming autonomy, and maintaining control and power. We go on to talk about how this kind of quiet resistance could help new behaviors form, and where it could fall short.

Keywords: Silence; Resistance; Infrapolitics; Ethnography.

1. Introduction

The use of quiet defiance is presented in this article. Opposition to accounting and control has long piqued the curiosity of critical scholars. According to several sources (Hopper et al., 1987; Armstrong, 1991; Bryer, 2006; Cooper & Hopper, 2007; Ezzamel et al., 2008), accounting is seen as a technology that is fundamentally contested because it operates to extract surplus through the control of work, benefiting some groups at the expense of others. The consistent downward pressure on wages and conditions is not surprising given that accounting has been linked to multiple waves of globalization, financialization, managerialization, and neoliberalization (Arnold & Cooper, 1999; Catchpowle et al., 2004; Cole & Cooper, 2006; Cooper et al., 2010; Cooper, 2015). Accounting changes that could diminish employees' autonomy and undermine their pride in their work are often met with resistance from the general public (Preston et al., 1992; Scapens & Roberts, 1993; Covaleski et al., 1998; Oakes et al., 1998; Mueller & Carter, 2007; Cushen, 2013; Perray-Redslob & Morales, 2022).

Resistance is usually described in these studies in terms of how visible and vocal it is. When confronted with accounting's hidden power, resisters must first expose its inner workings in order to demonstrate its repressive character (O'Leary & Smith, 2020; Oakes et al., 1998). According to several sources, such as Preston et al. (1992), Scapens & Roberts (1993), Covaleski (1998), Oakes (1998), Ezzamel et al. (2004), Mueller & Carter (2007), Cushen (2013), O'Leary & Smith (2020), and Cazenave & Morales (2021), individuals can then take action to express their concerns, confront oppressive techniques, and demand alternative forms of control. Some have viewed accounting resistance as a means to raise one's profile and speak

out against hegemonic discourses and technologies. Thomas & Davies (2005), Alawattage & Wickramasinghe (2009), Allain et al. (2021), Ranasinghe & Wickramasinghe (2021), and Perray-Redslob & Morales (2022) all cite Scott (1990) as saying that resistance can be overt as well as covert, and that we should pay more attention to infrapolitics, or covert forms of power and resistance. In order to round up research on accounting resistance, this paper uses Scott to examine silence as a resistance tactic.

The conventional view of resistance—oft linked with raucous demonstrations intended to get one's complaints heard—may seem at odds with the more passive nature of quiet (Cushen, 2013). As a tactic to keep their subordinates from speaking out, powerful groups often use silence as a weapon (Cooper and Hopper, 1987, 2007; Farjaudon & Morales, 2013). However, we argue that remaining silent can be seen as a deliberate defiance of performance expectations. Collective actions that constitute broader power relations can also be referred to as silence, in addition to nonverbal cues and conversational pauses, such as the sort of resistance exemplified by the comment from Bartleby that was quoted before (Corbin, 2016; Glenn, 2004). The lack of sound can have different connotations depending on context (Dupret, 2019; Fivush, 2010). For example, according to Drujon d'Astros et al. (2023), it can describe how powerful individuals make any criticism of their authority "unspeakable," and it can also describe how less powerful individuals leave some topics "unsaid" in order to avoid being held accountable by those higher up in the hierarchy. Silence is the political and social act of keeping one's mouth shut about one's problems, interests, and people (Drujon d'Astros et al., 2023) in this regard. As a result, we look at the potential of quiet defiance of accounting and control.

This article is based on an ethnographic research project that ran for six months in a public credit institution in France. In this scenario, we take a look at a state-owned public service organization that helps people out with things like micro-credits, personalized support, and training sessions for those who are having trouble managing their money or getting out from under their debt. When it comes to pawnshops, it has a stranglehold on the local market. Ahead of time, in the years leading up to the fieldwork, upper management was ordered to implement "new public management" strategies, which included a number of management accounting tools meant to "improve" the organization's productivity and bottom line. Many reactions ensued as a result of these changes; nevertheless, the emphasis of this paper is on those who resisted the changes. Despite the institution's public service mission, some members of the organization are resistant to neoliberal changes and managerialism because they fear for the institution's very identity. However, they may not openly oppose.

Our case study delves into the techniques of resistance that were implemented through silence and the significant implications that followed. Some departments' voices were silenced during performance meetings, accounting tables were stripped of statistics, and reforms were either postponed or abandoned. Our basic argument is that when people don't speak up, it's a way to fight back against the managerialization of the company and create room for new ways of behaving that take control back. Since the quiet resistance alters the appearance of accounting tables, the functioning of the organization, and the interconnections between departments, we conclude that silence is fundamental to accounting, work processes, and organizational processes.

Before addressing academic works on silence and resistance, the following part discusses

resistance literature in accounting, focusing on Scott's (1990) idea of infrapolitics. The methodology is presented in the section that follows. The study's results are structured into four categories of "silence tactics": evading responsibility and control, negotiating with an alternative, reclaiming independence, and maintaining power and authority. The implications of these results for works on (opposition to) accounting are addressed in the final section.

2. Resisting accounting controls: Hidden and silent resistance

2.1. *Open and hidden resistance*

Accounting controls and resistance are seen as being in a dialectical relationship in the accounting literature. When accounting controls are used to intensify and restructure work (Roberts, 1990; Scapens & Roberts, 1993; Covaleski et al., 1998; Ezzamel et al., 2004, 2008; Cushen, 2013) or to dismantle public services (Preston et al., 1992; Oakes et al., 1998; Mueller & Carter, 2007; Perray-Redslob & Morales, 2022). It is worth noting that these studies reveal widespread resistance to accounting controls. For example, Ezzamel et al. (2004) detail the several strategies used by employees to fight back against accounting controls. These strategies include industrial action, "resistance through negotiation" that takes advantage of the differences between different levels of management, and comments that cast doubt on official assertions. Containers, subverters, and saboteurs of accounting controls are further described by Perray-Redslob & Morales (2022). Accounting controls that aim to change and replace "local" ways of understanding and expressing organizational realities and participants' sense of value are met with resistance, according to these and other studies (Oakes et al., 1998; Mueller & Carter, 2007; Cushen, 2013; Perray-Redslob & Morales, 2022). O'Leary and Smith (2020) and Mueller and Carter (2007) argued that opposition to accounting controls is often a sign of a larger dissatisfaction with socio-political phenomena like neoliberalism, financialization, and managerialism. Accounting, according to O'Leary and Smith (2020), takes a proactive stance against these dominant discourses.

It has also been shown that accounting controls can help target and decrease this resistance (Cooper and Sherer, 1984; Hopper et al., 1987; Hopper & Armstrong, 1991; Preston et al., 1992). Accounting controls have a tendency to lessen contestation by hiding the inherently subjective character of the decisions made under their guise, which is often seen as technical and, so, objective and neutral. Alvesson & Willmott, 2002; Knights & Willmott, 1989; Covaleski et al., 1998; Alvesson & Ka¨rreman, 2004) all state that accounting controls impact subjectivities, which are the reflective relationships that organization members have with themselves, their work, and their professional identity. Normative controls are often believed to be effective tools for gaining buy-in from organizational members and reducing resistance. This is despite the fact that they are not universally accepted without question. Normative controls work by appealing to individuals' strong identification with discursively defined goals and values rather than through threats, coercion, or rewards (Covaleski et al., 1998; Farjaudon & Morales, 2013).

Nevertheless, it is assumed in these research that resistance must be open and audible. We use Scott's (1990) theory of infrapolitics to supplement these findings. On the "immense political terrain between quiescence and revolt," Scott (1990) conducted research and proposed theories.

According to Scott, it is not necessarily a sign of consent or endorsement of the prevailing ideology when there is no overt dissent. He argues that "a wide variety of low-profile forms of resistance that dare not speak in their own name" (infrapolitics) are more appropriate (Scott, 1990, p. 19). Scott observes that power frequently operates by enforcing an official narrative about itself. He posits that the lack of open criticism may be a purposeful maneuver to conceal underlying inconsistencies, conflicts, and criticism. Thus, resistance is both spoken and carried out "behind the scenes," or behind the dominant's back. Poaching, stealing, covert tax fraud, and purposefully sloppy work are some examples of infrapolitical resistances that he discusses while studying peasant communities. When oppressed groups face degrading treatment and cannot openly respond politically, infrapolitics becomes a strategic necessity.

Differentiating between "public transcripts" and "hidden transcripts," Scott (1990) elaborates on his definition of infrapolitics. In public transcripts, dominating elites present themselves in a positive light and find reasons to justify their position of power through interactions, discourses, and social institutions. The term "hidden transcript" refers to conversations, relationships, and social structures that don't make it into the public transcripts due to their disagreement with them. According to Scott, there are more than just spoken words in the public and hidden transcripts. "If we think in schematic terms, of public transcripts as comprising a domain of material appropriation (for example, of labor, 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 might consider hidden transcripts as the offstage replies and rejoinders to that public transcript." (From Scott, 1990, page 111)

To begin voicing and creating a "offstage dissent" to the official transcripts of power, subordinated and dominated groups can nevertheless find ways to socialize "behind the scenes," even while they are required to formally submit to the public transcripts. But Scott goes on to say that subordinate groups, like dominant ones, develop hidden transcripts: "Every subordinate group creates, out of its tribulation, a "hidden transcript" that symbolizes a critique of power uttered behind the dominant's back. Powerful people also create a covert transcript that shows the unacknowledged claims and practices of their dominance. Resistance to dominance can be better understood by comparing the powerful's and the weak's secret transcripts, as well as by comparing both to the public transcript of power interactions. Xii, Scott (1990).

When it comes down to it, Scott says that the line between what's public and what's private isn't a solid wall, but rather a zone of ongoing battle between dominant and submissive groups. It is a testament to the power of dominating groups that they can shape and determine what is considered part of the public transcript and what is considered offstage, even though they can never completely do so. According to Scott (1990, p. 14),

While overt resistance is more spectacular, underhanded tactics have the potential to "compromise" the public record and, by extension, the legitimacy of powerful groups. Reaffirming practical and symbolic fights against injustice and exploitation, resistance is not only expressed through offstage "griping and grumbling" (p. 187) but is also constructed and

exercised in this low-profile social sphere. Scott argues that infrapolitics is a kind of politics that has its roots in the underground, and that secret transcripts can serve as the catalyst for a coordinated subculture that challenges dominant power dynamics and lays the groundwork for overt, communal liberation movements. Sites of reclaiming human dignity, discursive freedom, and the construction of collective action to destabilize dominant elites are found in infra-politics and the realm of associated possible dissent, which includes offstage expressions of anger and indignation, disguised resistance in the public sphere, and coordination and communication among subordinate groups.

Infrapolitical opposition to accounting and management controls has been noted in a small number of studies. In their study of Sri Lankan tea plantation workers, Alawattage and Wickramasinghe (2009) found that despite their outward display of "open submissiveness" to managerial controls, these workers actually engaged in a "hidden but prosaic resistance against the tyrannies of their lives," which they would often do behind the scenes, away from the dominant's eyes, and with the ability to evade despotic prerogatives. Page 392 can be found. They engaged in infrapolitical opposition primarily through drinking, stealing, and fleeing. Accounting as a tool of infrapolitics to 'subtly' challenge the dehumanization engendered by neoliberal reforms was more recently used by Allain et al. (2021) to demonstrate how managers in health and social care organizations, who felt they had no other choice but to openly oppose the reforms, utilized the concept. Drawing on this idea further, Perray-Redslob and Morales (2022) investigated military "resistance in obedience" and established three strategies— containment, subversion, and sabotage—that service members used to fight against new public management reforms in an environment where discipline and compliance are the rule.

Accounting was a conduit via which these studies revealed infrapolitical opposition. All of these investigations found public transcripts and official compliance with them, but they also found covert, low-profile forms of resistance that were afraid to be named, even if there were significant empirical disparities. They went on to say that these subtle strategies are a part of bigger social movements like 'subaltern emancipation' (Alawattage & Wickramasinghe, 2009) and the fight against neoliberalism (Allain et al., 2021; Perray-Redslob & Morales, 2022). As a kind of nonviolent resistance, this study suggests being silent as a way to add to these discussions.

2.2.   *Silent resistance*

Vollmer (2019) notes that nonverbal cues and tacit coordination are becoming more prominent in the field of accounting. But there is more to silence than just the lack of sound. One of the most effective rhetorical strategies is to remain silent. A social phenomena that extends beyond interpersonal interactions is silence. As with the things and places it occupies, it is an essential part of reality (Corbin, 2016). Where it is "inscribed" (Corbin, 2016), how it influences the local practices there, and the social order it helps shape determine its meaning (Dupret, 2019). Donaghey et al. (2011) and Morrison and Milliken (2000) are among the research that view collective silence as an essential component of power interactions. A lack of disclosure, impaired ability to have informed conversations, or restrictions on employee voice are all forms of silence (Hickland et al., 2020; Nechanska et al., 2020). Thus, being silent is both a habit that generates and communicates power, and it is both contextual and manifested (Glenn, 2004).

Studying silence as a social phenomenon that penetrates and generates relations of power and resistance, rather than just interactional silence (the gaps that permeate speech), is suggested by this (Corbin, 2016). In line with Drujon d'Astros et al. (2023), we offer the following definition of silence: it is the political and social act of keeping persons, topics, conflicts, and interests under wraps.

Alain Corbin (2016) argues that silence, as shown throughout history, can lead to both dominance (as in monastic discipline) and emancipation. Like Scott (1990), Corbin (2016) examines serfdom relations in which farmers recuperate a feeling of closeness and seclusion inherent to their property through the use of silence. Their word is priceless, which is why it is rare. A complex tension, similar to that between resistance and power, existed in rural communities in the 19th century between speaking up and keeping quiet. There are various forms of silence, including those that are imposed, intentional, tacit, instrumentalized, or those result from not paying attention or enunciation.

To rephrase, while remaining silent may be an act of power in and of itself, it is also a tactic for resisting domination (Corbin, 2016). By choosing to stay silent, one can actively choose to control the time, place, and informational content of storytelling—a strategy to reclaim ownership over narratives (Glenn, 2004). This is how interactional silence can be a form of resistance and deploy its own power. On the other hand, social silence can be a resistance tactic in and of itself. Power typically marginalizes through 'silencing,' which is a sign of an oppressive takeover of the capacity to express concerns and preferences. On the other hand, groups that struggle to be heard might utilize silence to build resistance narratives that question the dominant narrative's explanations and moral imperatives (Fivush, 2010). One potent source of agency and control is silence, which is viewed here as retaining one's voice as a resource to be utilized promptly (Glenn, 2004).

Thus, according to Corbin (2016), social studies of silence have conceived it as a rhetorical strategy that constitutes power and resistance. Still, a lot of the accounting literature out there views quiet as a lack, defect, or absence. Furthermore, critical scholarship views silence, or more accurately, "silencing," as an indicator of oppression. For example, according to certain works in the field of social and environmental accounting (Brown, 2009; Brown & Dillard, 2013; Laine & Vinnari, 2017; Tregidga & Milne, 2022; Tregidga et al., 2014), dominating actors often use accounting as a tool to stifle competing viewpoints. The next step in resistance is for outside parties to publicly disagree with the organization's public transcript by voicing their own accounts (George et al., 2023; Tanima et al., 2020; Tregidga, 2017). Perhaps the most effective strategy in the presence of a "silencing" authority—that is, an institution that marginalizes different groups and possibilities by silencing them—is for social movements to voice counter-accounts, which is a "extra-institutional" resistance to authoritative discourses (O'Leary & Smith, 2020). On the inside of organizations, there is room for both political and non-political forms of resistance.

In light of previous research on vocal resistances, this article examines the potential for a silent resistance—one that is non-political but has the potential to disrupt established narratives—by focusing on the creative force of silence as a component of power and resistance. Research into infrapolitical resistance through silence provides a chance to reframe silence as a deliberate withholding of voice rather than a lack of opinion or voice at all. It also highlights the fact that official consent in public spaces (the public transcript) can be countered by opposition in private

spaces (hidden transcripts).

We present silence as a resistance strategy to repressive discourses and accounting regimes, namely new performance management systems utilized to impose neoliberal policies and new public managerialism, with an emphasis on infrapolitics developing within organizations. According to Scott (1990), both the dominant and subordinated groups utilize silence as a key component of the hidden transcripts. So, rather than seeing quiet as a tool for the dominant, we see it as a force that all social groups might use in the constant battle for dominance. Silence as a form of resistance is the central emphasis of this article, despite the fact that the powerful clearly benefit from the unequal distribution of expression tools and, by extension, from being able to exploit silence to their advantage. Similar to the battles over what may be debated politically and what can only be battled in a non-political manner, the boundary between what can be said and what should be kept silent is a contentious area in and of itself. This fight can be waged in silence. Instead of concentrating on the act of silencing itself, this research explores how silence might be used as a strategy to resist accounting.

3. Research methods

3.1. Case study

In this article, we offer the results of an ethnographic study that followed a public credit institution (PCI) for six months (Van Maanen, 1979). This institution stands out since it is a public administration that is also owned by the state and operates as a credit organization. It provides access to credit for people who aren't eligible for it through monopoly pawnbroking operations. Art conservation and auction, pawnshop, solidarity savings, and a social service that combats over-indebtedness make up PCI's four operational services. The company gives out grants to other nonprofits and uses its own profits to run the business and pay for its social mission. Support services such as management accounting, communication, maintenance and repairs, information systems, and human resources enable the operational operations to take place (See Fig. 1).

A French Ministry of Budget-mandated public accountant (PA) oversees the organization's financial reporting. The Public Accountant is unique among government employees in that they report straight to the Ministry rather than being part of the organization's formal hierarchy.

A new MD came on board in 2016 with a plan to keep the company going for the next four years. "Combine expansion and financial performance to serve the social vocation of the organization" was the primary goal of this plan. A "more competitive and voluntarist approach" was its intended implementation in order to boost profits, attract more "customers," and raise income. Therefore, the 2021 strategy plan emphasized revenue growth and profitability and brought more business-like and result-oriented processes into PCI, in line with the trend in new public management.

There have always been identity or cultural conflicts at PCI, a public credit institution having both a social objective and commercial interests. Historically, there was a perception that commercial services competed with public and social services. Disagreements about the organization's aims were further solidified in the 2016 strategic plan. Public and social services, particularly those provided to marginalized communities that have been either ignored or mistreated by for-profit financial organizations, have a long history of support from long-term workers and those in the social department. Many of the new members had backgrounds in

business or had worked in the private sector before joining the organization. They came to believe that bolstering commercial activities would raise money, which would ensure the group's sustainability and capacity to continue serving the public. Still further controversy surrounded this "vision" regarding the group's true nature. The public service component, which was described by most long-term employees and some managers, was seen by many as being undermined by the new discourses and accounting tools, which supported the commercial and management orientation. Particularly vulnerable were the departments with a social mission.
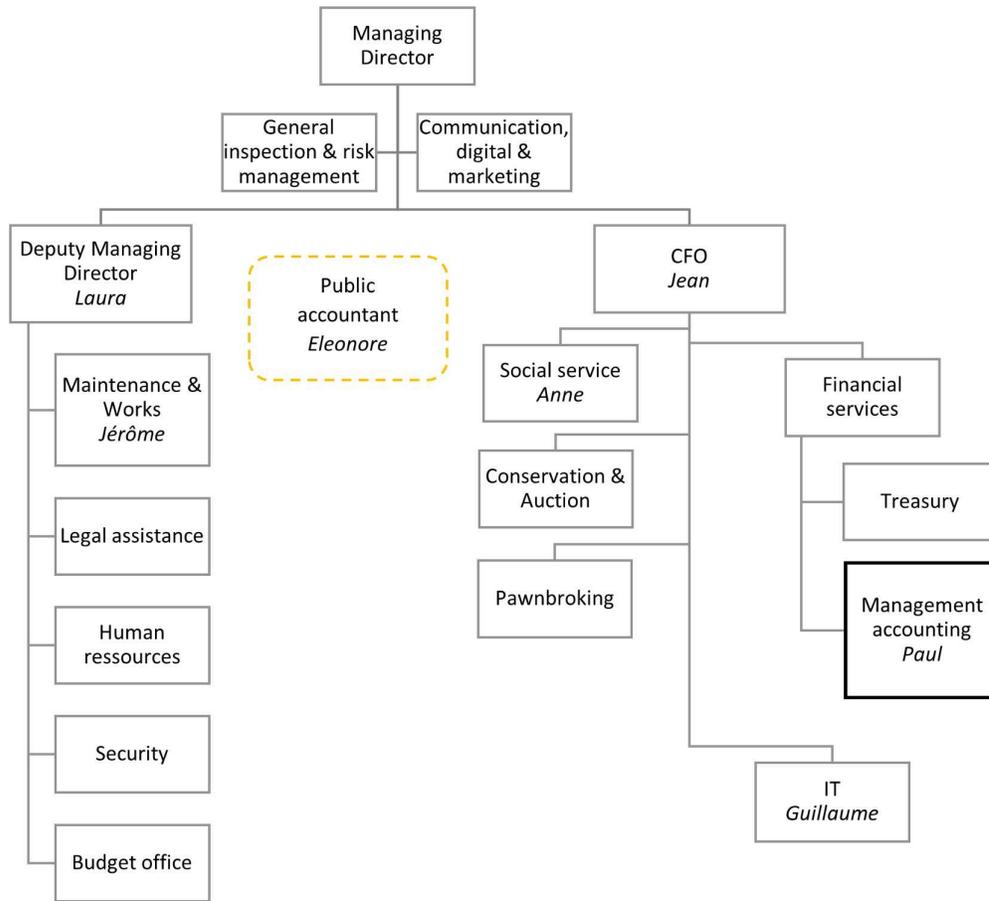
Fig. 1. Organigram.

 They were frequently depicted as "cost centers," meaning they were not given attention and could not generate income (a topic we'll get to later on). Nevertheless, the Managing Director had numerous supporters. Management accountant, head of marketing and communication, and chief financial officer all came with him because they shared his vision.

Management accountants primarily sought to enhance profit-ability, revenue generation, and cost reduction through the use of novel accounting techniques. The official line of reasoning for these shifts was that the organization's capacity to fulfill its social mission would be ensured by its longevity if it adopted a more business-like outlook. The departments operated autonomously prior to the management accountant's arrival and the 2016 strategic plan. The

pawnshop division was named a "cash-cow" since it ensured the company's financial stability. Aside from compliance audits conducted by the General Inspection and the risk management office, managers did not have any systematic reporting systems in place.

A number of adjustments were necessitated by the growth of management accounting, which was deemed an essential component of the strategy plan. There was talk of the institution perhaps losing its monopoly on state funding. In the end, it was framed as a survival issue to grow this idea similar to a business. There was an uptick in the use of management accounting methods alongside the traditional demands for budget cuts and increased efficiency in the new public administration. The former autonomy of the various divisions was recast as insularities that required breaking down. Consequently, management accounting tools were also designed to promote visibility of the various activities and establish transversality. There were discussions about terminology when management accounting solutions were being developed. Some organizations, like the social service, have a hard time using the term "customers" when describing the individuals they help. It was the deputy managing director's aversion to the term "company restaurant" that stemmed from his commitment to the idea of public service. Whether it was a bank, an administration, or a company—people preferred to call it by different names. Divergent goals for the company were solidified during these apparently lighthearted conversations. More businesslike methods and an emphasis on the commercial line of reasoning were the goals of implementing management accounting at CPI.

3.2. *Data collection and analysis*

The first author was an observer on PCI's management accounting team for a whole six months. Two identical three-month observation periods were carried out precisely one year apart, in the fall of 2017 and winter of 2018. Attendance at board and budget meetings, collaboration with the management accountant, and a weeklong immersion in two operational services were all part of the observation. Field notes were used to document the amount of time spent in the field. In addition, the first author videotaped and transcribed 29 of the 30 semi-structured interviews that she conducted with people ranging from upper management to lower-level staff. The research began with the intention of documenting the evolution of a management accounting function. A set of observations designed to probe the relationships and comprehensions of organizational members with regard to their work, their routines, their equipment, and their environment. Problems with resistance emerged from actual observations. Gaining the trust of PCI's employees and supervisors was crucial during observation periods; only then could they feel comfortable discussing sensitive concerns with the author. Based on the interviews, it seems that this trust was established effectively in the majority of cases.

By definition, what Scott (1990) calls the "hidden transcript" is something that participants might be hesitant to openly discuss. Because of this, doing an ethnography of silence has unique methodological obstacles, and there is a dearth of methodological guidance on the subject. Classic ethnographic approach, which includes verbalizing the "silence of the social" (Hirschauer, 2006, p. 423), was thus relied upon by the first author. Efforts like these focused on getting to know each other and the field better. Getting a feel for the whole company by visiting each division was an important aspect of this observational job. Along with attending senior management meetings and strategy seminars, we spent several days in each operational department.

Dundon et al. (2004) and Detert and Edmondson (2011) found that letting employees talk about workplace issues does not diminish the importance of keeping quiet. This is due to the fact that the ability to speak, when, and where is shaped by the geographical and temporal ordering of silence, rather than the other way around. It was believed that there was information regarding organizational issues that was kept from upper management, which was an example of silence, since interviewees could discuss these issues with the first author but were unable to do so with their superiors.

The exact amount of the concealed transcript that eluded the researcher is an unknown, of course. Discordances between official meeting statements and more casual talks, however, might provide light on the extent of covert opposition. A quick approach to comprehend the infrapolitics at play in the business was learning what could be disclosed and what needed to be concealed. This meant voicing certain opinions in certain services but not repeating them to senior management or the management accountant. A complicated "music sheet" of the performance of silence, learning to distinguish between what is meant to be voiced and what is meant to remain silent became a significant methodological tool.

In addition to familiarity and trust, the first author quickly found important "quiet" informants who, in private encounters, showed signs of impatience and a need to talk that was unfulfilled in other settings. The researcher pretended to be an attentive listener, taking care not to be overly eager for details. As a last point, the initial author kept an open mind about what the field has in store. Notable among these was the disclosure of sensitive information, either by accident or because the characters believed the writer was aware. The observer paid close attention to sounds that were discordant in a broader sense. In order to access the secret transcript and maintain some degree of independence from local issues, the primary objective was to delicately navigate the balance between proximity and distance. In order to overcome the challenges that outsiders may have in understanding "the field" (Geertz, 1973), this technique helped familiarize them with the organizational culture and language. This helped us recognize influential people, not just for the quality of their voice but also for the ways in which their "loud" presence could obfuscate the opinions and actions of others. The latter was especially aided in creating a "safe space" to speak up by virtue of the interview's intimate setting, which was formally separate from typical organizational moments but structured as a dialogue with a recognizable voice (the first author's).

Initially, the data analysis was carried out using inductive reasoning. Open coding was used for the analysis of field notes and interview transcripts. Accounting and control at PCI, alliances and organizations, and quiet were among the topics covered in the written memoranda that resulted from coding. Daily, ongoing labor, the actions and performances that build social life, are the primary objects of the analysis (Nicolini, 2012). According to the literature on resistance (Scott, 1990; Prasad & Prasad, 2000), this practice-oriented view of social life is in line with this view. Consequently, it was reasonable to attempt to characterize the scenario with the first order of coding. Organizational actors' reactions to monitoring and management accounting differed after this initial set of rules came into play. This laid the groundwork for the development of a second level of coding. A common response was to remain silent. Thirdly, because we don't have access to the concealed transcripts, we had to figure out what kinds of concealing strategies were "muted or veiled form into the public transcript" and describe them in these cases of silence (Scott, 1990, p. 138).

4. Findings

For PCI, the first-ever management accountant was brought on board in April 2016. Since PCI used to have a lot of money coming in, it didn't have to worry too much about expenses. That year, a sizable portion of the executive team was re-energized and brought fresh ideas to the table, with neoliberalism and new public administration serving as major influences.

Finding new ways to make money and boost the company's bottom line were the goals of the group. Central to this new vision was the work of the management accountant, who helped bring the management team together around the goal of increasing revenue and profitability by providing a better understanding of the drivers of costs and revenues for all services, creating reporting tools with performance indicators, and so on. An activity-based costing system, a monthly reporting document called TableauX de bord, and software for managing projects were the three primary management accounting tools that he developed. Having a "panoptic view of the activity" was important to the Managing Director, and he and his team decided that these tools would help them find "excessive spending" and handle any related organizational issues.

The majority of managers were pleased with the new tools because they allowed them to show the worth of their work and activities in a more quantifiable and, thus, more "objective" way. Unfortunately, skepticism, disengagement, and even outright opposition were occasionally set off by the implementation of management accounting tools. The management accountant lightheartedly called his work "The eye of Moscow" and admitted that his presence could cause concern as he circulated across different departments. He felt a particular sense of responsibility while dealing with long-term employees who were accustomed to not having someone constantly monitoring their every move. On the other hand, he suggested slashing spending whenever he could. Additionally, upper management referred to certain divisions in his employment as "cost centers," a term with an obvious negative connotation, since they were not seen as revenue generators.

Although he expected pushback and knew he had to justify his job to others, the management accountant acknowledged that upper management might engage in more "pedagogical work" in other departments. The chief financial officer, deputy chief financial officer, and managing director wrote off opposition as conservative, predictable, and marginally illogical. "Management accounting is just about common sense, and the trend is there," the chief financial officer says, demonstrating his certainty in the impending trend. There's no place like it. Fighting it is a misery, and in the end, no one will win. Truthfully, we may not be the ones to bring about their downfall; perhaps it will be our successors. Regardless, they will ultimately fail. It is simply a matter of time because we have the trend on our side. Jean, CFO

This article defines management accounting as an inevitable shift, an unstoppable force that can be no longer resisted. Management accounting, according to the deputy managing director, helps keep upper-level management's decisions "impartiality" in check. Because of this, openly questioning management accounting became challenging. However, for some, the organization's identity and social aim were jeopardized by these modifications. They formed a silent resistance and engaged in a less overtly political struggle because they were afraid to speak out in public. Below, we outline four strategies for nonverbal resistance and demonstrate how they connect to a larger fight against a dominating narrative that is seen as dangerous.

4.1. *Silence against discipline: Withdrawing information to escape accountability and*

control

Being quiet when someone in a position of power asks you to speak is the most blatant example of silent resistance. Monthly reports and performance evaluations are examples of accountability rituals that most major organizations use for this purpose. Just don't transmit the information that was used to construct the reports if you want to stay silent. "We send emails, we ask for information, and then there is silence, so that is a criticism," the management accountant says frequently. That's the term: information withholding. Managerial accountant Paul

Management accountant Paul needs a variety of operational and functional service data in order to construct the TableauX dashboard. For some, the consistent refusal to respond to his inquiries is an act of silence that he interprets as a kind of hiding. For example, the IT department—which is crucial to many projects, most notably those involving software development or infrastructure modernization—systematically refuses to divulge any information regarding their activity, including planning, delays, mishaps, and so on. The head of the M&W services also took this tack, and he has been steadfast in his refusal to provide the activity data that goes into the TableauX dashboard. Management accountants frequently gripe about a lack of data pertaining to building management, specific cost items (such electricity), or ongoing and planned construction projects, all of which can have a major impact on performance metrics and huge sums of money. Even though he only included a tiny fraction of the department's total income and expenses, he did manage to include data on office rental earnings (PCI rents out the space it does not use) and mailing expenditures.

You could think these are just two minor instances. Other essential tasks, however, are likewise covered by quiet. Since absenteeism is a known issue for PCI's major and most profitable activity, the HR department refrains from sharing information about it, even though high management routinely requests it. The HR manager frequently made excuses about technical difficulties when asked why she couldn't retrieve absence statistics. The following excerpt takes place in her visit to the office of the management accountant in response to his request for absence data:

You wanted to see me? The HR manager walks in the door without knocking. Are you still waiting for a response to the email you sent me an hour ago? You must be kidding me! (With a giggle) I forwarded the request to J; she should contact C. I find it easy, but the people providing software technical assistance don't seem to agree. We will ask A to complete the task if we are able to and the request has been validated. You must inform me if it is of the utmost importance! She departs. [Observations - 10.10.17]

According to the HR manager, collecting absenteeism statistics is a time-consuming and intricate procedure. She has to go through a number of middlemen, some of whom are on her own team and others who are part of the software's external technical support. Aside from hinting that it won't be done quickly, she warns immediately that it will take time. Nearly a year had passed, and the request was still unanswered in September of 2018. The fact that it was considered logistically impossible to differentiate between absences, sick leaves, and paid vacation was another justification given for the delays. The pawnshop department's administrative office was monitored rigorously for absenteeism statistics, at least for floor staff, according to a visit to that office. Since this was a complex matter vital to her work, the HR manager could postpone data requests. The manager was able to get away with it and avoid

responsibility because of this information withdrawal.

Curiously, managers who were opposed to the idea of management accounting didn't criticize it openly. "You can make a Tableau de bord say anything you want," they said when questioned about their thoughts on management accounting. Additionally, they emphasized the value of the format. However, if we assume that Tableaux in and of themselves possess the intriguing property of providing, for each service and intersecting activity, a minimal level of visibility on indicators and a feeling of how things are supposed to work or when anything goes wrong with one activity. Head of IT Guillaume

"It would be great if there were icons for everything. ( ) Because it is objective, management accounting is the best lens through which to see things and create consistency. Statistics are not misleading. J'eroˆme, Principal of M&W

The interviewer may have been led to believe that the management accountant was expecting nothing but praise because of their previous experience working with them. Still, this lines up with the findings of the ethnographic study: Management at M&W and the IT department both openly support management accounting. As our discussions progressed, it became clear that both managers were experts in budget management and had a thorough understanding of their departments' cost structures and financial components. Accordingly, they are aware of the risks associated with management accounting, have access to data on expenses and budget management, will not openly question management accounting, and will not divulge any "sensitive" information on their work.

A fear of accountability could be at the root of their unwillingness to share information; doing so could mean admitting defeat or giving someone the green light to construct a negative picture. It also stems from wanting to keep one's independence, though. Executives at PCI have extensive experience with high levels of independence in the workplace. He did not wait for a management accountant to come and keep an eye on his spending and budget, according to the IT manager. Some may argue that the additional level of surveillance is unnecessary. Details on absences, delays, and incidents—elements that could be delicate and detrimental to an assessment of their work—are kept out of TableauX de bord and the management accountant's control. They are able to evade restrictions that aim to regulate parts of their actions that they would prefer to maintain under wraps because they are hiding these bits of information. To rephrase, those who were against management accounting did not speak out out of scorn or a lack of knowledge about the benefits it could bring to organizations. Everyone is on record as agreeing that management accounting is helpful, but in order to avoid oversight and control, they are deliberately keeping quiet.

As a means of evading punishment without drawing the unwanted attention of management, remaining silent is an efficient infrapolitical strategy. But to think that quietness merely masks "bad" performance is deceptive. A desire to preserve the organization's identity and social mission—its pride and identity—is intimately related to the silent resistance, as will be demonstrated in the following section.

4.2. *Silence against the public transcript: Creating a hidden transcript to negotiate an alternative*

The purpose of managers engaging in silent resistance is not limited to shielding them from the invasive scrutiny of performance reviews. The new plan poses a challenge to the organization's

pride and identity, which its primary objective is to defend and uphold. One division, social services, stood out the most because of this.

A reflection of PCI's social orientation is the organization's social service. Microcredits, training in budget management, and assistance in recovering from over-indebtedness are among the services it provides to disadvantaged communities rather than making a profit. To our knowledge, it is the sole operational service that receives nearly no funding at all. Its primary source of funding is the reinvestment of pawnshop profits, although it also receives contributions from sponsors and strategic partners. The service is portrayed by senior management as a "cost center," meaning it is not lucrative and should not be prioritized in the new strategic vision for the firm. This view is shared by the managing director, deputy managing director, chief financial officer, and management accountant.

As a gesture of protest, the social service manager, Anne, has chosen to transmit information just once every three months rather than monthly since she thinks the TableauX de bord shows a lack of interest in her service. Aware of potential technological challenges, the management accountant expresses remorse for the decision. However, Anne also provides more nuanced aspects. Anne says that she and her teammates had been waiting for an upgrade to the management software for two years because it was poorly suited to her activities. This is when the question regarding the technical challenges arises. However, the project was plagued by interminable delays: "If they do not want our tools to function, then we do not respond to the Tableaux de bord.". At this point in time, the inability to report on our activities is the sole genuine lever we have for our information system. Social Service Director Anne

The head of social services sees quarterly reporting and the practice of withholding information as a bargaining chip, rather than a simple reporting exercise. She seized the chance to call for the expedited creation of the software that would allow her to report on her activities when the TableauX de bord were introduced. Meanwhile, she avoided responding to the management accountant's questions. urged to speak up, but she flat-out declined the information infrastructure she requested, saying she "would prefer not to" and keeping quiet.

She cites two fundamental arguments when asked to elaborate on her silence. To start with, she claims that her service's present Tableau de bord "does not report on our activity." She thinks the metrics used now are too simplistic and show her service as just another expense. Consequently, she would prefer to keep quiet than lend credence to this perception of her service. Additionally, she claims that new software is necessary to counteract such biased and limited representation, therefore she proposes creating a more "accurate" collection of indicators. With this funding, she could systematically gather data and paint a more nuanced image of the service's operations, one that accurately reflects her and her teammates' efforts. Here, information withdrawal is a strategy for fighting for funding. Rather than using it as a defense mechanism, she employs quiet as a bargaining chip.

She can save time to figure out a better approach to report on her activity as she just reports quarterly instead of monthly. The management accountant provides the necessary instruments, but this activity stays silent and "hidden" because of this. Even though she only reported partially and quarterly, she rallied her coworkers to create and provide evidence of a different story for her service, one that would acknowledge the value her team added. During one of our conversations, she made the following argument: "Within ten years, we have had a very strong impact on the reputation of the establishment because [before] there were zero partnerships, we

brought partnerships, we introduced them, we built them, built an image on the social side of the establishment (...)." This image has value because we are present today, we have big institutional partnerships that are...it is dangerous for the organization not to take them into account. We have created an ecosystem for the establishment, and it is completely forgotten. We don't know how to value it in management accounting, but it does. Anne, the director of social assistance

According to Anne, the service's efforts yield benefits that are unrecognized by management accounting. The division does not strive for profit and does not bring in enough money to pay its expenses. But it did build reputational capital and alliances, which lead to sponsorship and subsidies. Anne is hoping that these be acknowledged because they mainly pertain to the department's social mission and accomplishments. By her silence, she seems to be rejecting the idea that the service could be considered disposable if seen only as a cost. She counters by saying that even if the department's revenue isn't enough to pay its expenses, it still has an effect on its "ecosystem" and adds value to the company.

No numerical depiction of "impact" or the value contributed by strategic alliances or the department's stance for the organization within the social economy and banking ecosystems is provided by TableauX de bord. As a result, Anne and her coworkers build alternate indicators while remaining nearly covertly outside of the official line. A "hidden transcript" is initiated and an alternate narrative is voiced through the covert creation of alternate signs. But the official story, a "public transcript" based on the monetary quantification of actions, foils all efforts to change narratives; nothing is said about what isn't assessed by management accounting indicators. Anything that cannot be quantified in this way is hushed by this public transcript, which is becoming more and more expensive. The social service looks like "pure cost," therefore no one can hear Anne when she asks for more funding or explains how her contribution is valuable. Since she cannot communicate verbally in her own tongue, she remains silent.

What follows is an example of what occurs when one attempts to read the concealed transcript. This occurred while the VP of social services and the management accountant were in a meeting. Activity C's development is something that Pierre, the social service department's deputy chief, would like to see promoted. In order to get the CFO's approval, Pierre is to collaborate with Paul, the management accountant, to define the activity's cost structure:

The gathering does not begin immediately. Due to a lack of time, Paul has not reviewed the documents that Pierre provided ahead. Therefore, Pierre begins by outlining the action in great detail, with an emphasis on the monetary aspects. The activity's development began when he wrote a strategy note to the CFO, who then requested that he ascertain the activity's cost structure, setting the stage for their discussion.

Paul appears composed and unconcerned as he poses a series of inquiries. He frequently sports an expression that suggests confusion or disinterest, so this is hardly surprising. He consistently responds with "ok" when we ask him about the facts that Pierre is providing. Paul concludes the meeting by saying that knowing the expenses of every endeavor is vital regardless. It would appear that Pierre is concerned about the General Direction's plan to determine PCI's big-ticket items. Only enough money is made from Activity C to meet its expenses. Providing funding for PCI's charitable endeavors, the pawnshop is currently the organization's main revenue generator. Additionally, the latter receive foreign subsidies; however, Pierre discloses that they

have been cut off from receiving one of these subsidies. Though not officially announced just yet, the information is conclusive.

Paul says that PCI would have to change its focus [i.e., reorganize its departments with a social purpose] in order to reduce pawnbroking. Regardless of the outcome, Pierre tells Paul, their activity serves a social purpose; increasing its profitability is not the intention. Paul doesn't appear to notice or care about Pierre's worries, so he stays quiet. [Remarks — September 27, 2017]

Pierre was hoping for a conversation on the service's future and how to nurture its most promising parts after enduring a lengthy and excruciating description of its operations and associated costs. Paul, the management accountant, instead starts a discussion on possible problems in another department, one that has provided funding for non-profit activities in the past. Paul ignores Pierre's requests for discussion on how to expand upon the social service's strengths in favor of discussing more lucrative divisions, as if the social service were a cost center. Concerns about budget cuts or the service's eventual cancellation are understandable for Pierre. As he stands silently in contrast to the management accountant's official narrative, he also misses an opportunity to reveal the service's value creation process. This conversation demonstrated how difficult it is for social service managers to see beyond the narrow lens of a cost-center, as the emphasis on efficiency shifted the program's focus from development to closure.

Management finds it challenging to articulate the value and promise of its initiatives within PCI's predominately social service narrative. Anne approached the CFO, pleading for help, because she had been unable to get the management accountant to work on the problem of creating meaningful indicators. The chief financial officer disagreed, stating that her work was unrelated to management accounting's purview of determining and optimizing profits and losses. This did double-duty by adding fuel to her fire and solidifying her and her team's struggles to assert the importance and veracity of their work. There was no sound from the hidden transcript.

So, the social service is oppressed by the public transcript, and there are attempts to rebel by quietly creating an alternative. The 'public transcript,' the official version of events, is embedded in a neoliberal language that says social objectives are just costs and that making money should be the first goal. This is a major setback for an agency whose stated goal has always been serving the public good rather than maximization of profit. This makes it hard for social service managers to have frank conversations about their program's success or failure. They choose to quietly develop alternative indications to contradict the financial transcript and change the narrative by creating a covert transcript. They decided to keep quiet and report figures quarterly instead of monthly like other departments because the TableauX indicators wouldn't let them speak their own language, which meant they weren't effectively advocating for resources. In an effort to subtly but effectively counter a narrative that portrays the department as useless to the company, they attempted to speak out against it. Difficulty ensued. A change in the public narrative was possible through the use of silence, which bought time and allowed for the construction of alternative indicators. As long as those who back the official story won't listen to the counter-narrative, they'll keep the alternative indicators and narratives from being heard.

4.3. *Silencing management accounting: Blocking access to reclaim independence*

Managers can resist what they see as repressive accounting and control practices by remaining silent, as discussed in the two sections above. The third application of quiet, the suppression of management accounting, is discussed below. In order to apply management accounting to the analysis of operational activity, one of the initial tasks of the management accountant was to create a costing system. Instead of keeping quiet, we will now explain how management accounting was the silent partner that sabotaged this initiative.

Financial accounting and management accounting are handled independently by two departments of PCI. A certified public accountant provides oversight of the organization's financial accounting and guarantees the good management of public finances in French state-owned organizations (PCI is a 'public establishment'). The Ministry appoints the public accountant and incorporates them into PCI's organizational framework. While on the job, she collaborates with everyone in the company, provides advice on matters pertaining to the organization's financial stability and structure, and reports to the Managing Director. The fact that she does not report to anyone higher up in the company gives her a measure of independence, nevertheless. She is independent at PCI and is responsible for making sure the accounting department follows all regulations regarding the management of public funds. Based on the principle of separation between the payer (the Public Accountant) and the payment mandate issuer (PCI), this role is both independent of the organization and works inside it. Any misuse of funds might land the public accountant squarely in their laps because they are the ones footing the bill.

Upon the arrival of the management accountant, the accounting and budget management offices were divided over his responsibilities and actively opposed any interference they saw as an intrusion. It was routinely expected—to use the CFO's words—that there would be "a fight" or, at the very least, a strong-armed discussion if the management accountant and the chief financial officer need assistance from the public accountant or the budget team. It was common practice for management accounting projects to involve an accounting component that would require the assistance of a certified public accountant. The public accountant was hesitant to give information, according to the chief financial officer and management accountant. An example of this would be a time when the chief financial officer (CFO) flat-out refused to meet with the author because he or she thought it would lead to a delicate confrontation with the management accountant and the public accountant.

During the summer of 2017, the Public Accountant witnessed an intriguing instance of what they perceived as an intrusion. No one ever responded to the management accountant's request for clarification on how costs were distributed. "I don't really see what [management accounting] is for," Eleonore, the public accountant, admits during a formal interview. I'm not sure how that differs from our financial side (........). I sometimes worry if he is truly responsible for some things, and I also feel like he messes with my job because he has access to the accounts. What baffles me is this (...). We were understaffed and the summer vacations happened, so we didn't get around to allocating a certain kind of rent revenue. He now wants to know why it was not awarded, so he gets involved. This is the part where I am confused. The management accountant isn't really an accountant in my opinion. This is Eleonore, a certified public accountant.

Eleonore thinks management accounting is pointless as it just does what her team does. Paul,

the management accountant, allegedly "messages" with her job, according to her. She ensures the organization's financial orthodoXy, which is why her independence is crucial. Consequently, she views inquiries from management accounting as an unnecessary intrusion. Paul, in his role as accounting team supervisor, not only goes beyond his authority but also disregards the team's competence and experience, violating the issuer-payer separation. As she puts it, "the management accountant is not an accountant," and the Public Accountant reports to the Ministry of Finance, not anyone at PCI. Accounting figures are more than just numbers to Eleonore; they are the result of her knowledge, her authority, and the material expression of her competence. She treats these figures as private property and considers their manipulation and usage as exclusive to her office, in accordance with her role and responsibilities in the organization as an independent and responsible party for the appropriate administration of funds.

The limited access to the accounting office, which requires a specific authorization issued only to accounting office and budget management team members, is a clear manifestation of this sense of property. Thus, the desire to hold on to accounting records is not only a natural tendency for public accountants; it is a legally protected entitlement. "The finance department [which also supervises management accounting] does not manage our accounts," the public accountant said, cutting off the management accountant's access to the accounting software after he insisted on asking questions and requesting verifications. All of the accounts are under my signature. Therefore, on occasion it is remarkable for them, and I get the impression that theyThe accounts are completely out of their hands, and they have no idea what to do with them. Their access to them is limited. Getting kids to grasp that concept can be challenging. ( ) [about the closure of one access] Accounting is not within their authority. So I was faced with the question, "by this sum here is not..." and my response was a resounding nay! So, I disabled access after it happened twice; I believe it was after the third email. Although it seems foolish, I reasoned, "No, it can't be that way." Public Accountant Eleonore

Eleonore is cognizant of the fact that the chief financial officer and the management accountant, who are accustomed to a different work environment, struggle to embrace her autonomy. Still, she won't budge until they stop questioning her work. She just cuts off his access whenever the management accountant keeps nagging her. She is free to withhold information if she so desires, but the management accountant is now heavily reliant on accounting data, therefore she must provide him with data so he may construct his indicators. Paul, who he repeatedly referred to as "the enemy," was convinced that Eleonore was plotting obstacles to his work because of this data access restriction; this belief mirrored Eleonore's earlier claim that he "meddles" in her job. Paul collaborates with Tom, the treasury manager from the CFO's office, on the TableauX dashboard end-of-year indications in the following excerpt:

Paul needs to finish his TableauX for next week and compute the end-of-year gaps, so we're looking at the data together. Tom will attempt to tackle it in the afternoon because it does not appear to be too complex for TableauX. Tom needs the accounting extractions for each account in order to fill in the gaps. Up until this point, Tom would receive the figures from J in the budget office. Since J no longer wants to provide them, Tom asks Paul to do it this time; J is baffled as to why. We know exactly where this order is coming from; it is from the public accountant, Paul.

Tom: Yeah, but I'm still confused.

Tom will be unable to do much without these bits of data. According to Paul's theory, the PA has specifically requested that J refrain from disclosing this information any longer. Paul and Tom discuss how little oversight of accounting occurs throughout the year. It is Paul's sadness that the accounting office is subject to such a lack of oversight. (Remarks - 11.10.18)

For some reason, Paul keeps thinking that the budget office is "on the side of the PA" and is now imagining that they have been told not to provide Tom certain accounting details. When questioned about it, the budget office did not appear hostile toward the management accountant; rather, they were surprised that the management accountant was the only one given access to their databases without any reciprocation on their part. While the management accountant views the budget and accounting data as valid and essential, the budget team and accounting office observe an increasing amount of unilateral supervision over their job, which they do not always agree is acceptable. "She [the PA] was convinced that I would see what she would input because I had access to general accounting. She thought I would bother her, police her, etc., but that's not at all the case," the management accountant said during a formal interview. It's all about exchanging information. It denotes sharing rather than being controlled. Unless, of course, you're being controlled if you divulge any personal information. Management Accountant Paul Paul interprets Eleonore's lack of speech as a manifestation of her fear of control. Eleonore views Paul's interference as a challenge to her authority, contrary to her duties, and against the principles of public administration. She thought it was unfair that she had to answer to a management accountant, who she didn't think had the authority to challenge her job, but he thought he was genuine and educated about public accounting. She saw these invasions as an effort to take away her power, her expertise, and her property. The management accountant wanted to assert her authority over her area of expertise and the unique challenges of public sector financial management, so she blocked her access to important parts of the accounting database. The management accountant was effectively restrained in his job and his awareness of the articulation between private-inspired management accounting and public accounting was underlined by silence in this form of restricted access to crucial language blocks.

 Thus, in order to maintain her authority and prerogative and to oppose certain organizational changes represented by the management accountant's work, the public accountant barred access to financial accounts. By remaining silent, she not only asserts her position but also recovers her view of the 'correct' hierarchy, which is based on her department's strong autonomy from the organization's upper management. As she was interrogated by the management accountant, she experienced a sense of being threatened and drew the fear of being displaced from her position and the accounting data that supported her competence. Silence was her weapon of choice in the struggle against this kind of challenge; it allowed her to reassume control and speak about the corporation in terms of its financial accounting records.

In a battle of words over who can speak the truth about the company, the public accountant has the power to shut down the management accountant and prevent him from using financial terminology. The public accountant chose to remain silent as a kind of resistance, deliberately obstructing the management accountant's access to information in order to hinder their work and reveal and reclaim accounting figures, rather than voice their complaints to the managing director or engage in argument with them. The public accountant reclaimed her autonomy by remaining silent in the face of what she perceived as the alienating capture of her areas of expertise by the new public management and the accompanying growing influence of

management accounting. While management accountants may view it as an ego clash, public accountants see it as a fight for the survival of public services—or perhaps even the very idea of the organization itself—as a public service. As part of her fight against what she perceives as the managerialization of the organization, the public accountant chose to remain silent in order to silence the management accountant. This way, she was able to define the legitimate manner to express the truth about the business. Silence as a sabotage tactic is the last kind of resistance that will be discussed in the following section.

4.4. *Silence against decentralization: Sabotage to retain power and authority*

As a fourth form of resistance, which we term sabotage, we noticed that many were remaining silent. Contrary to popular belief, sabotage at PCI did not originate from autonomous managers seeking to reclaim accounting's expertise or from oppressed departments unable to speak about their activity through management accounting. Neither was it used to escape oppressive controls or shift narratives. One of the management accountant's most ardent friends and staunchest allies, Laura (the deputy managing director), utilized it. The management accountant encountered this unanticipated opposition during the software system implementation.

The software system's principal goals were to facilitate the five-year strategic plan's pursuit through optimal resource allocation and planning and to enable managers to form cross-functional project management teams capable of operating largely autonomously from upper management for the duration of a project. Laura officially backs the initiative 100 percent. In an interview conducted a few months before to the conception of the project management software, she had lamented the lack of processes or indicators for tracking and organizing the progress of various projects. "We are really trying to work on these topics to really share information," she said—at least ostentatiously—during the implementation phase, at least a year later. It travels via two pathways. One leans toward literature and the other toward science. I lean more toward the literary alternative. I wholeheartedly endorse the notion, which originated with our Managing Director. And it includes determining four or five critical projects and establishing monthly management committees for each operational service. As a result, we would get together once a month to assess progress and reach an agreement, with the goal of setting incredibly straightforward and specific tasks so that everyone is on the same page. ( ) More literary, I have high hopes for this apparatus. In the scientific approach, the chief financial officer (CFO) takes a more active role and the plan is to build a culture of project management using information technology (IT) software, complete with project monitoring and project heads. This model may be more in line with how a private firm operates. ( ) It represents a significant shift in cultural norms. In my opinion, they are complimentary; I just hope they don't work against one another. Something more literary appeals to me because I prefer things to be simple, but I would never say no to an IT program. Actually, I believe it's a good idea to take anything that can help with this endeavor. Lisa, the director-in-charge's deputy

Promoting an initiative as "the scientific option" is hardly an attack. But Laura says it plainly: this isn't her idea, and it doesn't represent her view of project management. Some even accuse her of trying to derail the initiative. Paul, the management accountant, is arguably the most vociferous. According to him, Laura maintains a public position of support while laying hurdles

to the project (which he believes she also does for other projects that he was trying to undertake).

Nevertheless, Laura took a more understated approach, despite her position in the organization, rather than outright halting the initiative. Indeed, the program was not officially part of her remit and was validated by the Managing Director himself. Initially, Laura could not go against it ostensibly. While she could not stop the whole process, she abstained from 'prioritizing' several sub-projects, resulting in the software development being placed on pause for a month. When the project started again, the management accountant and the IT department launched an inventory of old projects; she negotiated that anything works-related be removed out. She did not challenge openly a project approved by the senior management team. Instead, she negotiated the exclusion of specific components, relevant to services under her management, from the platform: "One of the huge merits of this software is to plan ahead and create a sort of airlock. (…) And clearly she declined (…). So everything is going to happen little by little, and since she does not want 'works' to be mentioned we have taken out most of the 'works' related item." Managerial accountant Paul

The 'neutral' phrasing of this paragraph should not mislead the interpretation - during the interview, Paul's tone, body language and metacommunication all conveyed intense dissatisfaction. As Paul explains, even though Laura did not halt the software totally, she restricted some of its components, notably connected to the maintenance & repairs service under her oversight. To him, those formed the main attractiveness of the project, because they often encounter delays that affect existing projects of other services. As all components about maintenance & works were withheld and eventually bargained out of the software, many projects that had a works component were barred from further development. Even if Paul wants to think that 'it is going to happen little by little', his disillusionment is strong. He feels that the deputy Managing Director approved the project nominally yet stopped some crucial advances that prevented the software to deliver on its early claims. Through such techniques of degradation, Laura might use her high standing to reject the project, modify the management accounting tool and limit the extent of its control. She damaged the project by suppressing the components most likely to raise difficulties. By utilizing her ability to refuse the general development of the program first, then the inclusion of works in the projects, she molded the software into a tool that maintained both her position and grey zones around activities under her administration. Such subtle yet firm pushback, coming from a person as high in the organization as a deputy Managing Director, is remarkable.

Asking Laura to clarify her stance would not work since she maintains that she supports the project entirely. We thus asked other managers for their views. They typically mentioned Laura's strong support of horizontal hierarchy, which this project challenges:
While [the management accountant] was presenting the software at a meeting recently, we discussed how to organize the projects. Project governance and decision-making procedures were prominent themes. As a result, we were expressing the need to step up and acknowledge that the operational directors typically bear the brunt of responsibility. "Well, no, the Managing Director is the one who has to be responsible for all programs," the deputy managing director responded. (...) "Well, we are going to have to meet again because we are not at all aligned as to what project management is," the CFO said as we departed from the meeting, describing the

complexity of the matter. She is trapped in a pyramidal building and can't get out. She is completely bewildered by projects that use a matrix design. It is not the intention to include the Managing Director on any project management teams that are formed. Anne, the director of social assistance

Anne sees Laura's response as emblematic of a broader opposition to decentralization. Bureaucratic procedures form the basis of most French administrations. Therefore, traditionally, French public institutions have operated under a rigid horizontal hierarchy. Particularly for someone with Laura's education and experience in public law, who is conversant with administrative processes, the entrepreneurial spirit that comes with decentralization and project-based management may be at odds with the culture of public administration. The remainder of the senior management team supports the decentralization approach, which explains Laura's ambiguous posture. She is hesitant to allow a software system to be constructed that would expose shortcomings in her management, according to Paul, the management accountant, who is more critical. Some problems with the company's management may become apparent with the new software, which could call into question previous decisions made by senior managers, including the deputy managing director, regarding the distribution of resources.

The management accountant became so angry with this attitude in December 2019 that he made a detailed record of all the projects he had put on hold or blocked, including the places of blockage and the individuals responsible. 15 out of 28 items were shown as blocked, delayed, or cancelled, and Laura's name kept popping up. She is the deputy managing director. "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, on which we participated, and a few other things. On the tablets, it has been ready since October, but it's blocked," the management accountant said of the CFO's reaction when he shared the document with him. The identical individual.

However, it remains hidden, which is why it irritated him—perhaps because he also feels a small amount of powerlessness. Paul, Accountant in Management

"There are some projects that are not necessarily visible" and "there are some projects that have remained silent so far," the management accountant confesses in this remark, revealing that he, too, keeps a concealed transcript. Nevertheless, managers who were resistive still managed to impede them. In particular, he highlights the importance of the deputy managing director's function. Since her sabotage is mostly covert—officially, she only expresses her support—it is more disruptive. Because it doesn't show, there's less of a chance that you can get beyond her resistance. The CFO isn't totally helpless, but she is somewhat.

When a senior management rather than an employee is putting up resistance, it's not common and might be challenging to overcome without resorting to rank-and-file tactics. Interestingly, the management accountant seems more embarrassed by the chosen tactic—a classic infrapolitical move—of silent resistance cloaked under apparent support—than by the hierarchical threat—his answer seems to be to try to voice his concerns to his hierarchy. Attempting to voice concerns about silent resistance, however, is not an easy task. Due to this, the chief financial officer is in a precarious position. Similarly to how the deputy managing director had a hard time publicly questioning Paul's performance, the chief financial officer cannot use this paper to confront the deputy managing director. Given her rank and influence

in the company, he is reluctant to publicly challenge her. Additionally, he is unable to coerce someone into speaking out when they express a preference not to. The potential of silence is demonstrated by the exceptional resistance displayed by a senior manager. Despite its promotion as means to implement new public management practices—which she purportedly endorses—her end objective is to halt or postpone decentralization and management accounting. She creates an internal environment of silence within the management software by removing certain features; the tool can no longer facilitate discussions about the excluded topics. In this context, nonverbal communication serves as a tool and a goal of defiance. Suppressing potentially harmful accounting tools is a covert way to undermine them; there's no need to fight openly in the public transcript. Evidently, even the most influential people rely on clandestine transcripts to keep their jobs. It is more challenging to denounce and defeat the quiet resistance because they express formal support while destroying "behind the scenes."

5. Discussion & conclusion

According to the accounting literature, people's opposition to performance measures and managerial controls is a localized form of a larger struggle against capital's demands to reorganize and intensify work (Roberts, 1990; Covaleski et al., 1998; Ezzamel et al., 2004, 2008; Cushen, 2013), neocolonialism (Alawattage & Wickramasinghe, 2009), and neoliberal interventions to transform public services into performance-driven, "business-like" enterprises (Preston et al., 1992; Oakes et al., 1998; Mueller & Carter, 2007; Perray-Redslob & Morales, 2022). Our contribution to this body of work is the introduction of silent resistance.

This is intriguing because, in popular perception, resistance is characterized as "loud" and "noisy," whereas silence is often associated with oppressed people that are unable to speak up for themselves. Because of this, the primary way resistance has been studied is as a form of expression. Our focus instead is on the ways in which players can subtly test accounting controls by avoiding public view and utterance. Thomas & Davies (2005), Alawattage & Wickramasinghe (2009), Allain et al. (2021), Ranasinghe & Wickramasinghe (2021), and Perray-Redslob & Morales (2022) are among the sources that cite these players' participation in "infrapolitics," as defined by Scott (1990). In particular, we single out four ways in which people utilize silence as a kind of resistance: evading responsibility and control, negotiating an alternate, reclaiming autonomy, and maintaining control and power.

Perray-Redslob and Morales's (2022) research on the connections between infrapolitical resistance and discipline is complemented by the idea that people utilize silence as a means to evade responsibility and control. The accounting literature demonstrates that the accounting gaze is a discipline that aims to produce subjects that can be governed and emphasizes its power implications (Miller & O'Leary, 1987, 1994; Roberts, 1991; Cooper & Hopper, 2007). A potentially disruptive practice is the withdrawal and withholding of information, which is a regular challenge for management accountants. It won't eliminate management controls, but it will make it harder to criticize departments that opt not to. Neither contempt nor ignorance of accounting (Morales & Lambert, 2013; Bay, 2018; Bay, Catasùs, & Johed, 2014) is to blame for this lack of discussion. Managers who are resisting are deliberately keeping quiet in order to evade oversight. Without openly opposing accounting's unwelcome scrutiny, silence weakens accounting controls. This type of opposition "dares not speak its name" (Scott, 1990),

but it can nevertheless cause problems.

Using quiet to negotiate a different outcome was less definitive. One division we saw negotiated by staying silent when asked to do so in order to get people to listen to their side of the argument. Actually, this division has opted to stay (mostly) silent so that the rest of the company can hear them out in their own tongue, since they are unable to adequately describe their performance using the language provided by the management accounting tools utilized by the company. They took advantage of this time alone to thoughtfully develop new metrics that would lend credence to a different story about their performance. In order to create a different story, one that is not subject to the censorship capabilities of the ruling class, it can be helpful to find a place apart from the "public transcript," as pointed out by Scott (1990). Efforts to make this transcript public in the case study were fruitless, therefore it stayed buried. Even while the official accounting devices' public transcript failed to quantify their department's value to the corporation, it helped them proudly build an alternate transcript. Despite remaining unseen and unheard, the alternative indications assisted in reclaiming respect for a service that had been marginalized by the prevailing narrative.

There was still a gap between the official story of performance in the company and the secret area that was formed outside of the public transcript. Nevertheless, just being there is a form of defiance. Although its disruptive power is still limited, it opens the door to a secret transcript where actors can assert and defend their knowledge, autonomy, and authority without publicly challenging control devices (Scott, 1990). To further safeguard the other transcript, one of the monitored departments even silenced management accounting. For French state-owned companies, the whole idea of restricting access to the management accountant could seem peculiar. However, this strategy is intriguing because it demonstrates how powerful individuals can safeguard a cherished identity—in this case, the organization's former pride in public service against managerialism—by remaining silent in the face of accounting. By remaining silent in this matter, one can reassert their autonomy and knowledge, and ultimately, take back the foundation for a valid discussion about the organization. To be more specific, one party kept quiet in order to prevent the other from speaking out against what was seen as an improper application of accounting ("the management accountant is not an accountant"—a statement that, unfortunately, the majority of French management controllers would agree with). Interestingly, both of the visions that were considered in this case use accounting figures to back up larger discourses; one of them aims to promote managerialism, while the other to preserve a 'public service' perspective of the organization. Anyway, we said that two people were silently competing to be the first to disclose the truth about the organization and to provide an honest conversation about it.

Infrapolitical resistance is not limited to the helpless, as demonstrated by the last method we saw - maintaining power and authority through silence. Rather, it showed a powerful person (the second-in-command) publicly endorsing a new device while covertly working to undermine it. This is hardly an instance of resignation; rather, the silence is both overt and subtle. Such subdued resistance is afraid to speak out for itself; in formal settings, allegiance and support are required of the dominant discourse. Still, strong people can undermine their own purportedly supported causes and covertly oppose those they openly support. Because they were never silenced to begin with, the powerful elites can afford to quietly demolish what the

weaker groups are attempting to establish. However, it is also quite challenging to overcome silent opposition. When silence is used as a weapon, speaking truth to power becomes more difficult. People who "would prefer not to" speak cannot be coerced into doing so.

Each of the four forms of covert opposition we identified involved players who willingly accepted changes they felt threatened their organizational identity and pride, but who choose to work "behind the scenes" to avoid confrontation. Although Scott (1990) notes that some people choose to remain silent in response to unfavorable performance reviews or other forms of oppression, this was not the only reason. As a political and social act, remaining silent not only allows for the emergence of hidden transcripts, or alternative narratives, but it also functions as a hidden transcript, a direct rejection of management's demands and an act of rebellion against its power. The implementation of profit-driven performance management systems is one way in which neoliberal reforms manifest in a socially-motivated organization (such as one that seeks to combat poverty and excessive debt). A lot of people hate the thought that their group could turn into a corporation, but they have a hard time challenging accounting as a whole. As an alternative, they sabotage accounting's implementation by remaining silent while they divert attention away from it, negotiate the financial focus of the new managerial controls, or both. A desire to preserve the organization's honor and character is at the heart of the quiet opposition, which seeks to subvert the prevailing narrative without directly challenging it. Instead of being seen as a flaw or a shortcoming, silence can be seen as a deliberate and fruitful strategy for changing power dynamics and, through silent opposition, for undermining established narratives.

According to scholars in the field of social studies of silence, the concept encompasses various ontologies, each with its own unique meaning and constitutive consequences based on context (Dupret, 2019; Corbin, 2016). But earlier works in accounting tended to center on either "silencing"—the power of dominant, oppressive groups to silence oppressed groups (Brown, 2009; Brown & Dillard, 2013; Laine & Vinnari, 2017; Tregidga & Milne, 2022; Tregidga et al., 2014)—or "interactional silence," which refers to pauses in conversation that show metacommunication and the ability to coordinate without speaking (e.g., Vollmer, 2019). Instead, we looked at silence as a social practice and shown that it may be both a withdrawal and a resistance tactic, particularly for oppressed groups who otherwise would not have a say in the matter. In order to remain silently "behind its back," subordinated groups may obey when confronted with power. Silence is a potent tool for resistance, even for the powerful who appear to support the status quo. In a broader sense, silence is fundamental to resistance and power, discourses and counter-discourses, actions and counter-actions. An intriguing area for investigation might be how different groups can fight dominance without confronting authority directly, but rather by staying silent. This could be because the dominant are in the best position to employ silence as a weapon to avoid contestation and dissent.

Silence may not always be the most effective technique. Social movements and nonprofit groups that seek to undermine dominant discourses in the public domain through alternative narratives have been studied in the critical accounting literature (George et al., 2023; Tanima et al., 2020; Tregidga, 2017). Keeping quiet would amount to allowing repressive powers to go unchecked in these research. Still, there is a need for quiet even in public struggles. As they seek to make their voices heard, social movements often cause people to remain silent. To

convey a clear and understandable message, there must be periods of quiet; otherwise, the speaker risks overwhelming the listener with irrelevant details. Strategically being silent can also help strengthen internal unity and establish clear boundaries that could be blurred if the movement's limits and unknowns were to be acknowledged. Last but not least, space and time play a significant role in the strategic use of silence: when and where to speak for maximum impact, and how to utilize quiet to pave the way for the construction of an alternative. This can lead to interesting new lines of inquiry into how different kinds of critical engagement can employ quiet to challenge harmful norms.

Points of encounter with authority and dominant discourses at the local level frequently give rise to resistance (Foucault, 1976, 1982, 2004). Therefore, we propose researching silence as an expression of power-resistance dynamics and studying how it generates power and molds power relations in organizations and the public domain. No matter how boisterous the accounting, power, and discourses may be, the ubiquitous quiet serves as a continual reminder that a silent opposition is always a possible. As people fight to define what is political disputeable and what is best fought in silence, the boundary between what is acceptable to say and what is not changes. Thus, critical accounting study may provide light on the ways in which oppressed groups are silenced by accounting and how fights within the field are waged, both openly and clandestinely.

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