

**Performance-based practices and coeliac disease: an analysis of the
lived experiences of employees in intellectual labour in the UK**

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Abstract

Many contemporary organisations are alike in their prioritisation of and dependency on performance-based quantification practices that aim to boost profits through efficiency gains. But how do employees engaged in intellectual labour experience these organisational practices, which are typically rooted in numerically oriented discourses? To extend critical accounting management research investigating this question, this thesis analyses the experiences of employees living with coeliac disease, an autoimmune disease that is triggered by the protein gluten.

This thesis reports empirical research conducted through an in-depth critical case study (Glynos and Howarth, 2007) of such performance practices and their effects on employees with coeliac disease. Adopting a three-tiered analytic approach that examines employee experiences (micro level), organisational practices (meso level) and wider policy context (macro level), the case study examines workplace practices relevant to employees with coeliac disease. I draw on the lived experiences of 17 employees in the United Kingdom, supplementing their oral accounts with references to secondary materials. The analysis is grounded in the post-Marxist discourse theory of Laclau and Mouffe, as well as in Glynos and Howarth's *Logics of Critical Explanation (LoCE)*. The thesis narrates the employees' experiences of the workplace environment through their personal life stories. It also prompts further debate on performance evaluation processes and the emancipatory transformation that is required to humanise the workplace.

The thesis makes an empirical contribution to critical management accounting literature on employees' lived experiences with respect to performance measures, while also contributing to debates on methodology and post-Marxist theory. More specifically, the thesis expands the

scope of the application of the LoCE to a new area— employees with coeliac disease— while critically assessing dominant trends in contemporary organisational practice. In its understanding of performance as a hegemonic practice, the thesis also contributes to the wider effort to integrate accounting practices into theories of society's political nature.

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Chapter One: Introduction

Extract from the oral history interview with Cheryl, Publishing Commissioner for an International Publishing House in the United Kingdom (UK):

I have a number of books that we have to put into production and publish a year, and then I have to sign up a certain number of books a year as well. I have to sign up to like £1.1million worth of books a year. And so, they [employer] are quite strict on it ... If you're someone who has a chronic illness, I guess you just, you factor that [chronic illness] in before even starting because there are days that you might have to take out. Like my endoscopy, for example. Luckily, well, not luckily, but it ended up being on a Saturday. So, I didn't have to take any time off sick. They [employer] would have been fine if I had. But it's still a bit like, well, you know, you've got to catch up and you're not really expected to be able to fall behind because of those things.

A. Overview of Chapter One

The aim of the introduction of the thesis is threefold. First, it outlines the motivation for the research project by detailing the research puzzle that stems from the lived workplace experiences of UK-based employees with coeliac disease. The research puzzle is encapsulated in the above oral history extract, wherein Cheryl describes her personal workplace dilemma: although she can manage her coeliac disease by taking sick leave and scheduling medical appointments for weekends, her employer expects her to meet all employee milestones and performance targets. The research puzzle that arises from this workplace dilemma is the focus of the first part of the introduction. Second, this introduction justifies the research project in question by outlining the reasoning behind the examination of performance measures applied to creative and intellectual (so-called immaterial) forms of labour in employees with coeliac disease. This second section also discusses the thesis' aims and contributions to critical performance literature. Beyond its empirical contribution, this thesis also offers new theoretical

and methodological considerations for the field of critical management accounting and post-structuralist discourse analysis. Third, the introduction provides a brief summary of each chapter to offer an overview of the overall PhD research project.

B. Research puzzle

Since the introduction of the UK Equality Act 2010 by the UK government, organisations across the UK have promoted a more inclusive and diverse work environment in which employees are supported and encouraged to ensure that their needs are met. However, health-based discrimination in the workplace remains a widespread issue. Many organisations, including the financial services provider HSBC and the oil and gas giant BP (HSBC, 2022; BP, 2022), implement inclusivity and diversity strategies with respect to their employees and avow their commitment to a fair, equitable and accommodating work environment.

The main driver behind this commitment to diversity and inclusivity is the legal intervention provided for by the UK Equality Act 2010, which aims to ensure that organisations do not place employees with protected characteristics (disability, sex, race, marriage, age, gender reassignment, pregnancy and maternity, sexual orientation and religion) at a disadvantage in the workplace and that the necessary adjustments be implemented to facilitate such employees' continued work (Equality Act 2010). A key aspect of this support was the introduction of workplace adjustments for employees with disabilities and long- and short-term health considerations. The introduction of the UK Equality Act 2010 represents an attempt to construct workplaces that are supportive of employees with health considerations by transforming leadership styles and performance management. The Equality Act 2010 places particular emphasis on the equitable treatment of employees with protected characteristics in the workplace.

However, research continues to attest to employees' struggles with workplace expectations (van Amsterdam, van Eck and Meldgaard Kjær, 2022; Beck, Brewis and Davies, 2021; Adamson *et al.*, 2021; Kokot-Blamey, 2021), despite the introduction of *reasonable adjustments* by the regulator (Equality Act 2010). Rather than implementing the significant changes required, many workplaces continue to be unsupportive and inflexible, for instance by adhering to static workflows. This development casts doubt on the assumption that regulatory intervention has positively affected individuals' rights to look after their needs, as they continue to encounter obstacles to meeting or exceeding organisational expectations when they seek flexibility and self-care. This thesis investigates, analyses and critiques this situation in the context of UK workplaces.

At its core, the research puzzle concerns a management accounting problem associated with the environment it creates: organisational practices are governed by performance-driven metric systems that are exclusively bound to result and output maximisation, shunning all processes that do not yield the expected return. These workplace practices reduce employees to the status of a resource in the output production cycle insofar as the actual process of how employees reach their targets and how long it takes them (beyond the contractually set working hours) is never considered (Safari, Tsahuridu and Lowe, 2022). Accounting discourses conflict with organisational narratives that advise employees to look after themselves and prioritise their needs. Under the current conditions, the flexibility and self-care that organisations promise their workforce cannot be fully accounted for, nor are employees empowered to overcome barriers in the workplace to the extent intended by the regulator.

It is the measurement of performance that is the most problematic element in this situation, as individuals must meet or exceed individual, departmental and organisation-wide performance targets, including revenue, turnover targets, attendance, satisfactory rates and time units. There are multiple reasons why employees with long-term health considerations are the most severely

affected by performance measures. First, these employees are not considered to be living with disabilities, nor do they regard themselves as disabled. This is because individuals may experience less severe forms of a medical condition that they do not regard as disabling or may have disabling experiences but choose to self-silence their needs in unsupportive work environments. In the absence of any alternative legal category that considers health conditions at work, these employees receive less protection from the already insufficient assistance.

Employees may also choose not to ask for adjustments or may choose not to refer to them using the legal term *reasonable adjustments*, despite agreeing to the alterations in their work environments, including flexible working hours, greater medical leave allowances, fewer working hours or the facilitation of working from home arrangements. Second, although the health of these individuals may be managed with medical treatment, it is often the case that no cure is available. This imposes unpredictability on such individuals, who typically experience long-term high and low disease activity cycles that require attention and strict management.

For the purpose of this thesis, it is necessary to further narrow down the problem. Hitherto, I have described the contradictory situation whereby organisational management may attempt to incorporate individual- and employee-centred working adjustments, but such adjustments have only limited effects. This thesis explores how employees experience this dilemma by listening to the workplace narrations of employees. The dilemma is addressed through a practice-oriented layer that focuses on the daily work–life perspective of employees who produce intangible outputs at work while living with the autoimmune disorder coeliac disease and working in intellectual and creative labour.

Cheryl, who provided the testimony in the extract above, and the 16 other interviewees, live with varying forms of coeliac disease and work in intellectual and creative labour. Coeliac disease is an invisible and incurable autoimmune disorder that has no pharmacological

treatment options; rather, sufferers may manage the disease by refraining from consuming even the smallest traces of gluten— a protein found in the cereals wheat, rye and barley (Coeliac UK, 2021). Its diverse symptoms, the requirement to strictly exclude a range of foods and its misrepresentation in the media make it challenging to manage coeliac disease outside the home and particularly in the workplace.

Cheryl's above testimony not only highlights the challenges that employees with coeliac disease must confront at work, but also underscores the dilemmas associated with immaterial labour. At this juncture, it is worth probing and defining the term 'immaterial labour'.

Following Spence and Carter (2011) and Carter (2018), this thesis distinguishes between labour that creates tangible outputs and those forms of labour that rely on employees' creativity, affect and knowledge and that yield intangible outputs. Hardt and Negri's (2009; 2004) concept of immaterial labour is adopted in this thesis. The research problem is aggravated by the fact that immaterial forms of labour are bound to the same measurement instruments as labour that yields tangible, material outputs. The indiscriminate adoption of measures developed to evaluate material forms of labour creates conflicts and discrepancies with respect to the measurement of immaterial labour (Carter, 2018; Spence and Carter, 2011).

To return to Cheryl's experiences, we may ask what particular challenges those with coeliac disease encounter in immaterial labour-oriented workplaces. This thesis focuses on two key problems relating to the management accounting-related puzzle. I visualise them through Cheryl's experiences. The first relates to the £1.1 million sign-on target figure that Cheryl mentions. This figure is a mere construction based on financial benchmarks. Cheryl's employer could have chosen any number of benchmarks. The second issue here relates to the management of that target figure through milestones. In Cheryl's case, the target is broken

down into quarterly figures. These milestones can be regarded as artificial, as they will not necessarily guarantee that the overall £1.1 revenue sign-on target will be met.

Cheryl further explained that a day of medical leave would result in her having to undertake catch-up work, indicating the existence of a daily quota based on the quarterly target that is not fulfilled during a day out of work. Such reasoning aligns closely with management strategies for material labour, wherein a worker produces a given number of outputs per day. Cheryl was relieved at being able to schedule her medical procedure for a Saturday; she was not obliged to request time off that would encroach on her time to meet her targets. Meanwhile, the medical procedure's impact was kept hidden at work. The core dilemma is that the £1.1 million target stands, regardless of the occasional need to take time off work.

Employers are generally willing to provide their employees with legally required workplace adjustments to ensure that employees with long-term medical conditions can exercise self-care and meet their own needs. However, these often (but not always) well-intended support mechanisms fall short. This thesis addresses this conflict in the context of employee-centric performance-based quantification practices as one type of management accounting practice.

I define performance-based quantification practices as activities that are implemented within organisations with the aim of assessing and improving employees' performance. These activities are not limited to measured or strategised outputs, but also take account of ordinary activities, such as attendance at (in)formal events and food consumption during meetings. Socialising skills can have a significant influence on employees' affinity towards and acceptance among their colleagues, clients or managers. As this thesis will demonstrate, declining food or non-attendance at social events will often affect performance scores in the long run. For instance, clients may choose another adviser to close a deal, capability metrics may return a lower score for insufficient socialisation, or employees may miss out on important

information that is shared during such meetings when they do not attend. What role do these performance-based quantification practices play in advancing the aim of creating more equal workplaces, particularly with respect to, immaterial forms of labour?

C. Thesis outline

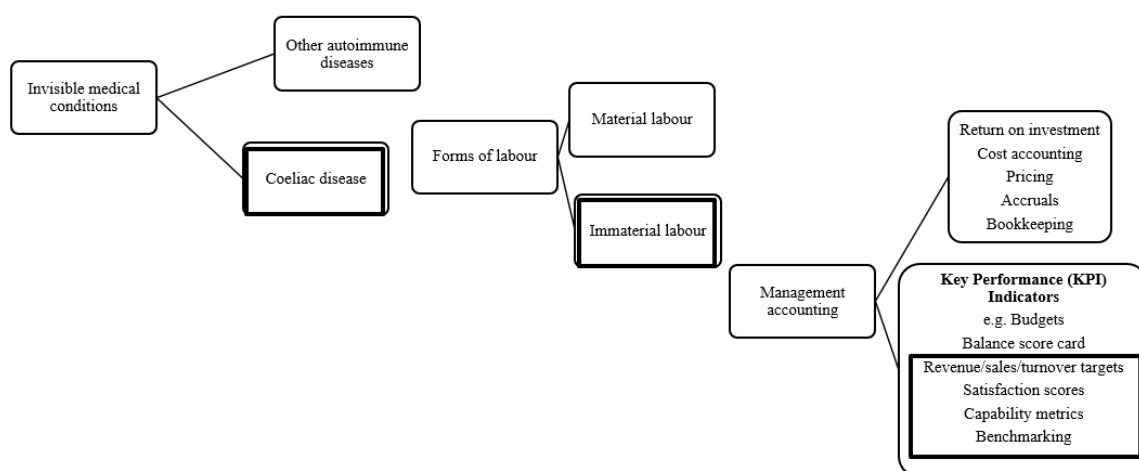
Workplaces are complex environments with numerous and often contradictory norms, rules and behaviours. Many contemporary organisations are alike in their prioritisation of and dependency on quantifiable practices aimed at boosting profits through efficiency gains (Beck, Brewis and Davies, 2021; Bloom, Smolovic Jones and Woodcock, 2021; Carter, 2018). How do employees experience these organisational practices, which are rooted in numerically oriented discourses? To date, few studies have explored employees' experiences in this context. Those that have examined employees' experiences have done so through the lenses of age, gender, sexual orientation, identity, race, migration and disability (e.g., Tyler and Vachhani, 2021; Ortlieb, Glauninger and Weiss, 2021; Adamson *et al.*, 2016; Adapa, Rindfleish and Sheridan, 2016; Kokot, 2015; Zanoni, 2011; Kornberger, Carter and Ross-Smith, 2010).

This thesis concentrates on the experiences and potential challenges that employees living with autoimmune diseases encounter in association with workplace quantification practices. Autoimmune diseases are particularly deserving of attention in such organisational spaces, as they are predominantly invisible to others, and thus the affected individuals are left to manage the situation entirely by themselves. In practice, this means that workplace policies often fail to provide clear frameworks setting out the accommodations that employees living with autoimmune diseases can expect from their employers. The law is also often unclear on employers' obligations to create a supportive work environment for such employees in the first place.

The thesis has three key aims. First, it seeks to highlight the general struggles that employees may experience at work should they require organisational practices to accommodate their individual requirements. In this context, the thesis also highlights the missing discursive narratives in organisations around the accommodation of invisible employees' needs. Second, the thesis provides a concrete study that recognises and narrates experiences of the workplace environment through the personal life stories of a range of individuals in the UK. As noted above, the empirical research concentrates on measures of employees' performance in immaterial forms of labour experienced through the autoimmune disorder coeliac disease in UK workplaces. Third, it initiates further debate on the performance evaluation processes that employers use and the emancipation required to humanise our workplaces. These debates represent a crucial step towards identifying approaches to management that will enable individuals to optimise their work around their own circumstances.

The development of the thesis' case requires explanation. The decision tree in Figure 1 visualises the three areas of concern that informed the construction of the research puzzle. Each will be justified in turn.

Figure 1



Decision tree: coeliac disease, immaterial labour, performance

First, the decision to study a range of individuals living with coeliac disease rather than another autoimmune disease was intentional. Coeliac disease is often portrayed in the media as an intolerance or a wheat allergy (Coeliac UK, 2021), diminishing its medical severity and resulting in the belittling of coeliac disease in society. The thesis will investigate whether this belittling also occurs in workplace contexts. Here, however, it is appropriate to clarify what coeliac disease actually is.

According to Coeliac UK (2021), the main support charity for individuals living with coeliac disease in the UK, the condition is an autoimmune disease that is triggered by the immune system's reaction to the protein gluten, which is found in wheat, rye, barley and several other grains. It is assumed that the disease affects around 1% of the population worldwide (Bozorg *et al.*, 2022), with most individuals remaining undiagnosed. For those living with coeliac disease, the consumption of food that contains gluten causes the body to attack its tissue in the small intestine. Left untreated, inflammation may occur which can cause serious long-term health complications, including osteoporosis, malnutrition and anaemia (Coeliac UK, 2021).

Consequently, coeliac disease can have an impact on affected individuals' sick leave requirements. In a recent longitudinal study, Bozorg *et al.* (2022, p. 1070) observed that, five years after diagnosis, patients with coeliac disease can take on average 13.7 days of sick leave per year. This figure is similar to that of patients with the inflammatory bowel disease colitis, who take on average 12 days of sick leave annually (Bozorg *et al.*, 2022, p. 1074). The significant sick leave requirements of employees with coeliac disease were discussed in the Houses of Parliament by Coeliac UK in 2007 (Banks, 2007, c. 380) with subsequent debates on coeliac disease in 2011 (Begg, 2011) and 2016 (Jones, 2016). As such, both medicine and politics acknowledge the significant impact that coeliac disease can exert on work time, which in turn can affect work performance. Cheryl's account, quoted above, illustrates one of these

potential effects: to minimise her sick days, she opted to schedule the invasive medical procedure necessary for her diagnosis outside her working hours.

Somewhat paradoxically, however, the disease has attracted considerable national media attention in the context of diet culture and fussy eating (Rose and Howard, 2014). The main reason for this development appears to be the heterogeneity of those diagnosed. The severity and symptoms of coeliac disease can vary (Harnett and Myers, 2020). Whereas some individuals experience no symptoms, others may exhibit a variety of symptoms ranging from nutrient deficiencies and fatigue to vomiting, diarrhoea and neurological problems (Coeliac UK, 2021). This heterogeneity (Harnett and Myers, 2020) was reflected by the individuals who were interviewed for this thesis. Some individuals, including Cheryl, identified themselves as chronically ill, whereas others opined that coeliac disease could not be defined as a chronic illness.

The average waiting time before diagnosis in the UK is 13 years, with most patients diagnosed between the ages of 50 and 70 (Coeliac UK, 2021). However, the disease also occurs in children and younger adults. The disease has no cure or pharmacological treatment; rather, individuals are obliged to maintain a strict gluten-free diet (Coeliac UK, 2021), which has contributed to the widely held misapprehension that the individual will be wholly well once they remove gluten from their diet. It has also led to the misleading portrayal of gluten as a universally 'bad' ingredient by self-proclaimed fitness gurus (Lis *et al.*, 2015), with some celebrities adopting gluten-free diets without official coeliac diagnoses (News24, 2015; The Sun, 2007).

Such developments have overshadowed the experiences of those individuals who have been diagnosed with coeliac disease and who struggle with their symptoms owing to a high degree of inflammation or those who experience severe or unpleasant symptoms after accidentally consuming small traces of gluten (Harnett and Myers, 2020). Coeliac UK provides little

information on the long-term negative effects of coeliac disease, although the charity recognises that it can be difficult to maintain a gluten-free diet, given that employers, restaurants and hospitals are not required to cater for coeliac disease (Lee *et al.*, 2021; Caven and Nachmias, 2017). Given that gluten is found in most processed foods, safe consumption is a constant struggle unless one is in the privileged position of being able to exercise full control over one's diet by consuming only home-cooked meals. The heterogeneity of the group facilitates a broader study of the issues surrounding workplace adjustment and inclusivity-oriented workplaces that should accommodate individuals' needs according to the severity of their symptoms.

Owing to the need to adhere strictly to a gluten-free diet (Coeliac UK, 2021), an individual's coeliac disease will often become apparent in scenarios that involve meals shared with others, given that these restrictions also apply during work lunches or dinners. Medical journals have highlighted the negative impact that symptoms of coeliac disease and strict dietary restrictions can have on individuals' quality of life (Crocker, Jenkinson and Peters, 2018; Ciacci and Zingone, 2015; Rose and Howard, 2014), including the workplace-based challenges that may arise in relation to exclusionary practices around food (Caven and Nachmias, 2017). Coeliac disease and the dietary restrictions required to manage it can highlight the importance of shared meals in the workplace for professional progression, particularly in the context of immaterial labour.

Second, the experiences of individuals living with coeliac disease may be more generally explored through the lens of various labour forms. I have chosen to distinguish between immaterial and material labour in this thesis. Despite a gradual shift in recent decades from material to immaterial forms of labour (Lazzarato, 2014; Hardt and Negri, 2004), Western accounting systems continue to struggle to measure productivity as it relates to immaterial

outcomes (Bloom, Smolovic Jones and Woodcock, 2021; Carter, 2018; Spence and Carter, 2011). Immaterial labour thus faces this additional complication. Scholarship on immaterial labour tends to focus on the production of outputs that require everyday skills and values, such as knowledge, creativity, communication and care (Hoedemaekers, 2021; Carter, 2018). I recruited interview partners, such as Cheryl, who work in the intellectual and creative sector as university lecturers, scientists, technicians, administrators and finance and marketing officers, among other occupations. Appendix 3 provides further demographic information about the interviewees.

Despite the vague definition of immaterial labour in the literature, it is nonetheless an obvious starting point for the analysis of specific social concerns, including the commodification and quantification of social and collective values and skills, as well as the increasing lack of autonomy required for these activities (Hoedemaekers, 2021). For instance, Brown and Lewis (2011) argued that time and billing routines normalise disciplinary behaviours, regardless of the artificiality of time units (Carter, 2018). I recognise the need to distinguish between the two forms of labour as a means of illustrating the effects of traditional accounting measures on the production of immaterial labour, as performed by employees living with a long-term medical condition.

Third, I chose to focus on the area of performance within calculative practices. Performance measures are a broad but well-defined area of management accounting (Bititci, 2015). As the first section of the literature review will clarify, performance measures are understood herein as the ‘qualitative and quantitative assessment of the efficiency and/or effectiveness of an action’ at work (Bititci, 2015, p. 17). I explore these practices of evaluation, review and quantification of the efficiency and/or effectiveness of employees’ work in this thesis. The performance measurement techniques and tools that are traditionally used to evaluate

employees' work outputs raise particular challenges in the context of immaterial labour (Carter, 2018) and thus offer a useful perspective on the experiences of employees living with coeliac disease while performing immaterial labour.

A review of the literature confirms the need for targeted research into the effects of performance measures on immaterial forms of labour. Several studies have identified the limitations of traditional performance measurement practices in application to immaterial work activities (Hoedemaekers, 2021; Bloom, Smolovic Jones and Woodcock, 2021; Carter, 2018; Spence and Carter, 2011, Brown and Lewis, 2011).

For instance, Hoedemaekers (2021) explores the application of performance measurement practices to freelance work and argues that the quantification and valorisation of creative work and the application of performance measurement tools in such a context have created a marketisation of work output that was previously considered a social good. With the obligation to follow the logic of commodification, creative work must now satisfy the same expectations and norms as other commercialised outputs (Hoedemaekers, 2021), despite the fact that creative processes, such as creative writing or artistic activities, are almost impossible to quantify, making it difficult to calculate prices for the time invested in a given project. For instance, the time invested in the creative process of painting (and its associated price) cannot be so easily quantified as that invested in automated work, as Richard, another interviewee who is also a painter, explained:

I don't charge for my time. Other artists do. But I think that's wrong because I don't have an hourly rate. In my day job I do. But that's not ... I can't charge my hourly rate of work because I'm a scientist. So, what I do instead is I take the total costs of everything associated with the painting including the cost of postage and packaging. And I then double it. And that will allow me to have the baseline price. So that's the lowest price I could ever sell the painting for. (Richard)

Intellectual labour is subject to the same challenges. Exploring professional practices in law firms, Carter (2018) and Brown and Lewis (2011) investigated how attempts to valorise lawyers' thinking and negotiation processes through performance measurement techniques reduced immaterial outputs to the quantifiable and visible while ignoring other key aspects of immaterial work processes, such as relationship building or problem solving.

Cheryl's lived experience, quoted above, illustrates that her employer has adopted a similarly static and reductionist approach by quantifying the annual revenue target that each publishing commissioner must reach and breaking the figure down by quarters. Such static targets have been adopted as the only apparent means of measuring performance and are taken seriously by Cheryl's employer as a means of monitoring productivity. The targets are taken seriously regardless of the fact that publishing commissioners have no control over whether potential authors will choose to work with the company or whether readers will purchase the books when they are published. Through its study of the interviewees' experiences of performance measurement tools when living and working with coeliac disease, this thesis explores the tensions that arise from the assumption that immaterial labour can be quantified and valorised as manual labour.

The thesis focuses on the discursive interplay between performance management in immaterial labour and the management of coeliac disease at work, thus linking organisational performance practices with workplace health practices. It does so by examining the diverse and often contradictory meanings of the terms performance, adjustment, inclusion, medical condition and coeliac disease as they are understood by employees living with coeliac disease and by the parties involved in the construction of organisational, governmental and legal practices relating to performance and workplace health equality. Consequently, the thesis is guided by the following research question:

- How do the norms that govern organisational performance affect employees with coeliac disease, and what is the scope for their reform?

The main research question is broken down into the three sub-questions outlined below:

1. How do organisations, policymakers and government bodies evaluate and govern the work performance of employees living with coeliac disease through laws and policies?

Workplace practices are shaped by laws and policies that are put in place by government bodies. To shed light on these organisational practices, interviewees narrate their workplace experiences as employees:

2. How do employees living with and through coeliac disease in creative and intellectual labour narrate and experience workplace performance measures?

These findings identify several conclusions that prompt a discussion of where to go next or what to do about the nature of accounting in practice. These discussions are captured in the final research question:

3. What are the implications of the lived experiences of employees living with coeliac disease for society, organisations, policymakers and academics?

To address the above questions, this thesis adopts the post-Marxist, post-structuralist theoretical framework developed by the Essex School of Discourse Analysis (hereafter the Essex School). While critical accounting literature grounded in governmentality and actor–network theory (ANT) has contributed significantly to the study of performance measures, the

Essex School can shed additional light on the complex and multi-layered political practices relating to performance measures.

Throughout the literature review, I argue that governmentality studies adopt a somewhat deterministic perspective on power that does not recognise the relational activities of performance measurement practices that are important in this thesis. I also demonstrate the limits of ANT to address the thesis' research questions. The theory's focus on accounting practices through equal and static action networks causes it to neglect crucial economic, labour and other societal power struggles. Moreover, Marxist management accounting interventions address the research questions only partially, as they oversimplify complex organisational practices by ignoring other forms of exclusion beyond economic production and homogeneous labour struggles. In approaching management accounting as a discursive practice (Frezatti, Carter and Barroso, 2014), the post-Marxist, post-structuralist theoretical framework developed by the Essex School facilitates an analysis of discursive narratives that are open for contestation and transformation.

This thesis makes three distinct contributions. First, it contributes empirically to the critical management accounting and critical management literature on employees' lived experiences in relation to performance measures. It enriches this literature by shedding light on how performance measures operate and influence employees, as well as on organisational practices as articulated by employees with coeliac disease. These lived experiences illustrate the limitations of existing measures for employees who do not align with the image of the ideal worker from a health perspective. The thesis highlights underdeveloped areas in critical organisation and critical accounting research that explores medical conditions and their management in the workplace.

The second contribution coheres around methodological developments. The thesis advocates the application of the Logics of Critical Explanation (hereafter LoCE) (Glynos and Howarth, 2007) to conduct a micro level analysis while linking the framework with Mol and Law's (2004) approach to lived experiences. In so doing, the thesis investigates what practices, norms, rules, actions and behaviours 'do' to society.¹ The interlinking of these approaches is beneficial in its provision of a stronger methodological foundation for data collection and analysis that draws on individuals' lived experiences. For the purpose of this thesis, the link between the two approaches enabled the use of *oral histories*, an interview technique in which participants narrate their life stories through a certain event or experience. These oral histories generate a rich narrative of daily routines, emotions and reflections from voices that typically go unheard in organisational research practice.

Finally, the thesis makes a theoretical contribution to post-Marxist post-structuralist theorisations by arguing for the integration of accounting practices into theorisations of society's political nature (Carter, Warren and Steinhoff, 2022; Frezatti, Carter and Barroso, 2014). To this end, the thesis builds on research by Frezatti, Carter and Barroso (2014), who understand accounting practices as a form of hegemonic discourse. I thus examine performance evaluation as a hegemonic practice within the accounting discourse. In particular, I turn to the ontological category of performance to shed light on how the ontological operates in business practices and navigate performance through alternative understandings. These discussions will contribute to ongoing debates in the Essex School in acknowledging the further practical workings of the ontological category in societal practices.

¹ Despite criticisms of Actor Network Theory with respect to the thesis' research questions, the framework remains relevant to the thesis. This is not a contradictory position: in the methodology section, I elaborate on Actor Network Theory and its usefulness to the Logics of Critical Explanation, as identified by Howarth and West.

D. Thesis structure

I have outlined above the motivation for this research, the research puzzle, the approach adopted to address the research puzzle through lived experiences of coeliac disease in the area of performance-based quantification practices in immaterial labour, and the thesis' key contributions.

Chapter Two reviews the relevant literature exploring the intersection of performance measures and health in organisational contexts. The chapter first engages with literature that critically examines performance measures and their social, political and organisational effects on business. It then introduces literature that critically engages with various aspects of health and ill health in the workplace. By deconstructing these studies and drawing out their theoretical approaches, the chapter highlights the connections and limitations of these studies.

The chapter also highlights the contributions made by this thesis by understanding the political nature of performance measures through post-structuralist discourse theory. As such, the chapter demonstrates that research on performance measures can produce richer narratives that elucidate the complexities of these measurements and the limitations they impose on employees while critically interrogating the measures as hegemonic practices in society. Chapter Two concludes with the research questions that arise from the deconstruction of the existing literature. These research questions lead to the introduction of post-structuralist discourse theory as the optimal theoretical framework within which to unpack these complex and often antagonistic stories of the application of performance management-based practices to immaterial labour narrated by individual employees living with coeliac disease.

Chapters Three and Four discuss the thesis' theoretical and methodological frameworks. In recognition of the hegemonic and political nature of performance measures, Chapter Three outlines the reasons for selecting post-structuralist discourse theory as the thesis' core

theoretical framework and the opportunities that this theoretical framing presents for the research conversation. To demonstrate the necessity of adopting post-structuralist discourse theory in this thesis, the chapter is divided into two sections. First, it introduces and explains the core elements of *hegemony*, *antagonism*, *dislocation* and *negative ontology* that are relevant to this thesis. For this, I use a quotation from an oral testimony that illustrates the interviewee's perspective on performance measures. It also justifies the approach to performance as a discursively constructed category that facilitates an ontological inquiry. Second, the chapter outlines the strengths and benefits associated with utilising the LoCE, which functions as a methodological extension of post-structuralist discourse theory.

Chapter Four outlines the constructed methodological framework adopted herein and the consequences of the linkage of the approaches for data collection and subsequent analysis. The chapter begins with a construction of the critical case study, as outlined by Glynos and Howarth (2007). It then proceeds to discuss the construction of the critical case using the LoCE (analysis of *social*, *political* and *fantasmatic logics* at the macro, meso and micro levels and integration of *signifiers* and *nodal points*) and linking them with Mol and Law's approach to lived experiences and self-selection. There follows a discussion of the possibility and appropriateness of consolidating these two approaches, despite their apparently divergent ontological assumptions.

The remainder of Chapter Four outlines and justifies the data collection and analysis procedures. In particular, the thesis' data set was assembled through the collection of UK equality legislation, governmental debates, publicly available notes from employment Tribunals, publicly available committee meeting notes from the Equality Act 2010, governmental guidance on the Equality Act 2010 for businesses, media articles and oral history testimonies collected from 17 interviewees. The justification of the data analysis procedure

leads into Chapters Five, Six and Seven, which detail the empirical analysis and the thesis' findings.

Chapters Five and Six explore the underlying and competing *social logics* at play in performance-based quantification practices. Beginning with a genealogical analysis of UK legislation that aims to ensure inclusive work environments for employees with medical conditions and specifically for employees with coeliac disease, Chapter Five also examines health-related social practices through the experiences of employees with coeliac disease. The data indicate that legislation and organisational practices have recognised the need to facilitate adjustments to the workplace to better accommodate employees. To trace the key developments in the implementation of this relatively new legislation and their practices, this chapter explores the *political logics* of legal obligation and just and reasonable adjustment, which have led to the establishment of social regimes around the *social logics* of well-being allowance in organisations. Through this analysis, I demonstrate how political logics have gradually developed to transform the understanding of work adjustments towards a promising environment of inclusion.

Chapter Six investigates operational tensions in workplaces that are made visible through the political logics of legal obligation and just and reasonable adjustment, as well as the social logics of well-being allowance. The chapter also investigates how such tensions arise at both the governmental and organisational levels by analysing the interviewees' experiences and recollections along with secondary data. The social logics of neoliberalism are identified, along with a demonstration of how these conventional social logics might complicate any comprehensive establishment of social logics that support employees through adjustments.

I demonstrate that the social logics of neoliberalism are intensified through employees' internalised *fantasies* of the burden of overcompensation and bodily mastery, as well as the

societal *fantasmatic logic* of the meritocratic ideal. These fantasmatic logics pull individuals towards acceptance of the political logics of quantified performance valuation and meritocratic progression in workplaces, which, in return, give rise to a dynamic of reasonable cost and practicability among lawmakers. Through the identification of these political and fantasmatic logics, I address the manifestation of the social logics of neoliberalism, which are in open conflict with the social logics of well-being allowance.

Chapter Seven explores these tensions further in the context of the COVID-19 pandemic with the aim of demonstrating that the competing social and political logics may be further illuminated through the introduction of forced contestation and transformation. This forced transformation was brought to life through the COVID-19 pandemic. Chapter Seven thus explores the existing tensions, solutions to these tensions and the development of new tensions as a result of the *dislocatory* event of the COVID-19 pandemic.

Individuals' lived experiences reveal that the *frontier* between workplaces and employees has become even more *antagonistic*. Although the tensions between the antagonistic social logics dissipated at the beginning of the pandemic owing to the associated lockdowns, no significant organisational transformation ensued. Rather, the dislocatory moment was predominantly experienced by the interviewees while working comfortably from home. For the first time, the interviewed employees had agency with respect to their work setup, and they began to work within their bodies' capacities. However, the antagonistic struggle is not exclusively a success story. As the lockdown persisted for several months, most employees began negotiating with themselves and their workplaces while investing less time in self-care. I demonstrate how the fantasmatic logics of the burden of overcompensation and meritocratic ideals induce employees to accept the political logics of quantified performance valuation and meritocratic progression.

Chapter Two: Literature review

A. Overview of Chapter Two

This chapter reviews critical accounting, critical management and medical literature to shed light on the workings of the organisational dynamics outlined in the research puzzle of this thesis. The puzzle addresses the paradox of how organisational intentions to create more inclusive workplaces through well-being and inclusion practices are somewhat undermined in organisations. The organisational dynamics in question are inclusion, health well-being, performance and coeliac disease. Performance measures, I argue, have a significant role in this process, in that organisational practices are governed by performance-driven metric systems that are bound exclusively to result and output maximisation, dismissing all processes that do not lead to the expected return (Safari, Tsahuridu and Lowe, 2022). Therefore, it is crucial to examine the critical accounting literature on performance measures in relation to workplace health and coeliac disease.

Aside from Caven and Nachmias' (2017) study, no management or accounting literature has focused on employees living with coeliac disease and their workplace and work performance experiences. The effects of performance measures in UK workplaces on employees living with coeliac disease thus remain unexplored. It is worth addressing this gap, given that medical science research has briefly examined the disease's negative impact on employees' working lives (Crocker, Jenkinson and Peters, 2018; Black and Orfilia, 2011; Sverker, Hensing and Hallert, 2005).

Critical accounting literature has primarily explored health in the workplace from the perspectives of general well-being and health and safety protocols. The COVID-19 pandemic has enhanced scholarly interest in exploring bodies, illness and wellness in organisational

contexts. However, few critical accounting scholars have engaged with employees' lived experiences. Most such studies have examined the experiences of female employees as an under-represented group in the literature whose bodily concerns (e.g., during pregnancy, motherhood or menopause) are silenced. This thesis is situated within this corpus of studies exploring silenced (physical) bodies in the performance-driven workplace.

The literature review is divided into two parts. First, I review key approaches to the critical debate on performance measures. The section begins by defining the terms 'performance' and 'performance measures' before demonstrating how the implementation of these measures impacts both individuals and workplaces. Four relevant approaches applied in critical accounting—governmentality, ANT, labour process theory and immaterial labour—are used to analyse, debate and criticise performance measures and performance management. These four approaches form the backbone of the first part of this chapter, which seeks to establish which central aspects of these approaches are useful and relevant to the thesis and to justify why the research puzzle must be addressed through post-structuralist discourse theory instead.

Second, I review critical accounting and management studies that have focused specifically on health and/or performance in the workplace. The second part of the chapter begins with a broader discussion of health and measurement in critical accounting literature before proceeding to review the research undertaken on the COVID-19 pandemic. The COVID-19 pandemic gave rise to new considerations of organisational health and safety agendas. These discussions have led to research focusing on organisational workings of performance and the silencing of the body as a result of long-term health considerations, menopause or pregnancy. The review concludes by contextualising the thesis' research questions in relation to theoretical and empirical gaps in the literature.

B. Performance measures in the critical accounting literature

Defining performance measurement

Before outlining the different approaches to performance and measures in the critical accounting literature, it is necessary to define what performance is, as critical accounting scholars understand it. Rather than discussing several different definitions, this thesis proposes a definition that incorporates several performance characteristics debated in the literature. The theory chapter will then elaborate on the discursive substance of this definition and propose several theoretical considerations that might allow us to advance beyond this dominant understanding of performance. At its most basic, performance has been defined as ‘the efficiency and/or effectiveness of an action’ (Bititci, 2015, p. 17), and consequently, a performance measure is the ‘qualitative and quantitative assessment of the efficiency and/or effectiveness of [that] action’ (Bititci, 2015, p. 17). This assessment is typically effected through reports and management activities (Boedker and Chua, 2013), such as budgeting (Armstrong, 2011), the ‘balanced scorecard’ (Cheng, Humphreys and Zhang, 2018), cost control accounting (Merchant and van der Stede, 2017; Hopper and Armstrong, 1991) and a range of targets, including revenue, billable units and rankings (Carter, 2018; Brown and Lewis, 2011; Espeland and Sauder, 2007).

Bititci (2015) grounds these definitions of performance and measurement in system control theory, arguing that performance constitutes a complex input–output mechanism. Several management accounting studies of performance measures have perpetuated this science-oriented theorisation and have understood performance as a structured process or operation that can be designed and implemented (Merchant and van der Stede, 2017; Grabner and Moers, 2013; Ferreira and Otley, 2009; Chenhall, 2003; Otley, 1999; Langfield-Smith, 1997). In visualising this process, these scholars have defined various tools and systematic strategies that

are used to measure performance, such as management accounting information systems (MAIS), management accounting and control systems (MACS), management control systems (MCS) and management control packages (MCP). Owing to its process-oriented nature, some scholars have criticised the scientific theorisation of performance measures and the absence of any debate around unequal power relationships within these systems (see Beer and Micheli, 2018; Quattrone and Hopper, 2005).

The second group of scholars in the management performance literature advocates more qualitative research into performance measures (Beer and Micheli, 2018). This group is predominantly interested in the social, organisational and political effects of performance measurements (Beer, Micheli and Besharov, 2021; Bititci *et al.*, 2018; Chenhall, Hall and Smith, 2017; Ahrens and Chapman, 2007; Ahrens and Chapman, 2004; Chenhall, 2003; Ahrens and Chapman, 2002). For instance, Ahrens and Chapman (2002) noted that individual members of a given organisation may perceive performance measurement systems differently. Franco-Santos and Otley (2018) are among the few scholars to have reviewed the negative consequences of performance measurement systems, which have been largely ignored in previous research. Moving beyond the conceptualisation of performance measures as systems, I shall now examine four approaches in the critical accounting literature that adopt a critical perspective on measures and performance.

Governmentality

Critical accounting research has demonstrated the importance of numbers in our understanding of society and organisations (Boedker, Chong and Mouritsen, 2020; Miller and Power, 2013; Dambrin and Robson, 2011; Chapman, Cooper and Miller, 2009; Hines, 1988). This thesis builds on the work of scholars who argue that numbers are used to identify and legitimise those outputs that count both within and outside organisations (Hines, 1988; Morgan, 1988). As

Barnes and Hannah (2001, p. 379) remarked, research is obliged to take numbers seriously because they are 'components in the construction of social reality'. Critical accounting scholars adopt a critical perspective on the influence that accounting practices exert on everyday activities (Hopwood, 1994), including workplace practices. In this context, the literature focuses on the role of numbers in the processes that shape organisational practices (Mennicken and Espeland, 2019).

The idea that numbers 'reveal truths and find value' prevails (Beer, 2015, p. 10); however, the way in which organisations use numbers often serves to restrict how organisations think and operate by sustaining and reinforcing processes that lead to higher performance and enhanced efficiency (Davies, 2014; Miller and Napier, 1993; Miller, 1990). Existing research in the field of critical accounting has drawn on a governmentality narrative that is based on Foucault's approach to power and subjectification (Armstrong, 2015). Such studies address the role of numbers in general and in performance measures in particular, as well as the effects of intervention and interference with organisational behaviours and activities (Boedker, Chong and Mouritsen, 2020; Davies, 2014; Miller and Power, 2013; Hines, 1988).

Foucault (1978) originally developed the concept of governmentality to address the question of 'subjectification' or how individuals are turned into subjects (Howarth, 2000). The concept may be understood as a 'systematic way of thinking about government' (Dean, 2010, p. 211). Critical accounting scholars have turned to governmentality with the aim of understanding and critiquing the influence of numbers and calculations (Raffnsøe, Mennicken and Miller, 2019). Several studies have argued, for instance, that numbers are politically constructed and that they shape organisations' and individuals' lives, making both governable (Miller and Power, 2013; Dean, 1995; Miller and O'Leary, 1994; Hopwood, 1994; Miller and Napier, 1993; Miller and O'Leary, 1987; Berry *et al.*, 1985). This is achieved by means of power relations and 'programmatic frameworks' (Miller and O'Leary, 1987, p. 263) or so-called technologies of

government (Parisi and Bekier, 2022) that recognise and measure societal life (Miller and O’Leary, 1987). Performance measures play an important role in this process, in that they make collective and individual actions visible through calculation, thus creating an observational space in which they operate (Miller, 1993).

Mennicken and Espeland (2019) applied the arguments of governmentality to four different institutional settings in the context of accounting measurements, demonstrating that measurements function as tools used to regulate employees’ actions and behaviours. This process does not stop with the workforce but goes on to influence the overall shaping and construction of organisational behaviours. This regulation is enacted internally and externally using rankings and benchmarking practices (Espeland and Sauder, 2007). Both strategies embrace the belief that directors can only manage activities that are measurable and that only these measurable activities are important (Mennicken and Espeland, 2019). Similarly, Shore and Wright (2015) observed that newly developed measurement tools, such as performance measures and rankings, have been designed for the purpose of evaluating employees’ and organisations’ efficiency. Citing audits as an example, Shore and Wright (2015) argued that quantifiable measures aim to create new forms of governability and authority in organisations, impacting organisations’ actions and behaviours.

Although it remains a key concept for understanding managerialism (Lapsley and Miller, 2019; Walker, 2016), these analyses of accounting practices have been criticised for solely focusing on technologies of government. For instance, Boedker and Chua (2013) argued that governmentality-narrated critical accounting studies offer an overly deterministic view of power that recognise the relational activities of accounting practices. To demonstrate how accounting practices are impacted and shaped by different technologies and actors, Miller (1990; 1991) supplemented Foucauldian genealogy with Latour’s key concepts of translation, calculation, and action-at-a-distance. Miller’s adoption of this theoretical framing (1990; 1991)

allowed him to recognise accounting practices as a technological device that enables accounting scholars to analyse its links to society in general and its effects on labour in organisational contexts (Justesen and Mouritsen, 2011).

Actor–network theory

In general, Latour's ANT is a theoretical approach that visualises the world in terms of contingent networks of relationships (Modell, Vinnari and Lukka, 2017; Boedker and Chua, 2013; Pipan and Czarniawska, 2010). Rather than understanding networks as structures within which humans interact, Latour (2005, p. 217) describes actor networks as 'large star-shaped web[s] of mediators which flow in and out of the network'. At its core, Latour's theory (1999, p. 179) introduced the concept of translation, which defines the 'displacement, ... mediation, ... [and] creation of a link that did not exist before'. Building on a constructivist perspective, accounting is viewed as a technology that becomes an actor in its own right that can shape and influence organisational practices. Therefore, in the accounting space, ANT aims to demonstrate how accounting phenomena can offer insight into how accounting works and how it influences the social world and organisations (Justesen and Mouritsen, 2011).

Characterising accounting as a structuring practice that takes the form of diagrams, tables and graphs, Miller's (2001) work emphasises that accounting practices are invariably linked to organisational transformations. According to Miller (2001, p. 392), these transformations allow for the temporary visualisation of assemblages of 'people, accounting ideas, buildings, material flows etc.' (Ahrens and Chapman, 2007, p. 05). In Latour-informed critical accounting research, organisational actions must always be recognised in the context of an action net, or network (Boedker and Chua, 2013). This constrained understanding of actors underscores three shortcomings that indicate the need for a different theoretical framework for this thesis.

First, only actors within the network are relevant and thus necessary for inclusion in research (Ahrens and Chapman, 2007). This assumption contradicts our understanding of accounting practices as a pluralistic and incomplete discursive operation in which the meaning of performance management is continually ordered and re-ordered as well as open for contestation and change both within and outside the organisation (Frezatti, Carter and Barroso, 2014). The theoretical argument will be set out in greater detail in the next chapter.

Second, ANT prioritises networks over power, assuming that all network actors have the same privileges within the network. This assumption is at odds with our understanding of hierarchies and power relationships between management and employees (Frezatti, Carter and Barroso, 2014). Third, by prioritising these networks, ANT does not recognise the importance of economic and class struggles within the network (Ahrens and Chapman, 2007). Although these scholars appear to agree that accounting serves political interests, the understanding of the political nature of accounting in organisations and society offered in this thesis takes the idea further. Put simply, post-structuralist discourse analysis engages with multi-directional power struggles and contextualises economic, social and fantasmatic struggles. I shall discuss these theoretical considerations in greater detail in the next chapter. To contextualise the existing accounting literature that focuses on economic and class-driven struggles, this chapter will now examine literature that is concerned with the means of economic production.

Labour process theory

The development of performance measures and their effects on labour processes have been analysed and critiqued extensively in Marxist-oriented management accounting literature (De Angelis and Harvie, 2009; Armstrong, 2006; Uddin and Hopper, 2001). This literature builds on two assumptions. First, it presupposes that societal questions can be addressed only through understanding the processes of economic production. From this perspective, the economic

means of production drives all political and societal development (Howarth, 2000). Second, it assumes that scientific management practices have not been superseded by other forms of management (Spence and Carter, 2011; Cooper and Taylor, 2000). Scientific management practices ensure the dominance of capital over labour (Armstrong, 2011; Jönsson, 2009; Armstrong, 2006; Bryer, 2005; Cooper and Taylor, 2000; Armstrong *et al.*, 1996; Hopwood, 1994; Hopper and Armstrong, 1991; Knights and Collinson, 1987; Armstrong, 1985). As De Angelis and Harvie (2009, p. 04) observe,

In the early years of the twentieth century, Frederick Taylor and a small band of disciples ... entered battle on factory floors in Chicago, Philadelphia and other east coast US cities. Armed with stopwatches and clipboards, these pioneers of scientific management were fighting a war and they knew it ... A war over the control of production and over craft knowledge. A war to enable managers to appropriate workers' knowledge of specific tasks ... A war over measure.

In the above extract, De Angelis and Harvie (2009) highlight the managerial dominance of scientific management strategies but also the managerial solution required to evaluate a worker's performance: measurement tools. Management accounting tools have been developed based on these scientific management models, which provide a foundation for the effective management of organisations by quantifying the work of employees and linking the completed work to the value of output. However, these models base their outputs on abstract calculations, leading to socially constructed efficiency (De Angelis and Harvie, 2009).

De Angelis and Harvie (2009) observed how academic staff members' research and teaching time at British universities is measured by the hour and standardised across faculties for monitoring purposes and to provide a benchmark. An individual who finds time to publish research in high-ranking journals each year without seeking a reduction in teaching duties will thus be perceived as more efficient than an individual who does not meet this benchmark

measure. Such numbers represent abstract calculations performed by senior management, which allow any employee who can complete work within the set timeline to appear 'efficient' (De Angelis and Harvie, 2009). However, the employee may merely be using private rest time outside of office hours to allow them to complete the work within the set timeframe.

Scholars who draw on labour process theory maintain that performance measures influence managers' and employees' actions and behaviours (Armstrong *et al.*, 1996; Hopper and Armstrong, 1991). While no such studies have hitherto engaged directly with employees, the literature demonstrates how performance measures reinforce managers' supervisory power over employees. Armstrong (2011) argued, for instance, that the activity of budgeting offers a means of maintaining and enforcing psychological power over employees. Armstrong (2011) observed how management endeavoured to keep labour unit costs low by exerting pressure on supervisors and workers to reduce the necessary standstill time of machines during manufacturing processes (Armstrong, 2011). The company's approach to calculating the recovered labour costs from production meant that the reports would always show a loss against labour costs. In weekly meetings, supervisors were classified as 'inefficient' when reports showed losses for their shifts, with the result that supervisors cut machine standby payments to workers to reduce such losses (Armstrong, 2011).

Studies using labour process theory also demonstrate how employees' actions and beliefs are influenced at work through accounting techniques (Carmona and Ezzamel, 2016; Kornberger, Carter and Ross-Smith, 2010; Knights and Collinson, 1987). Seminal research conducted by Knights and Collinson (1987) criticised the political power of accounting knowledge that shapes the relationship between management and the workforce, making workers vulnerable to the dominance exercised by senior management. These power struggles can also form among employees, as Uddin and Hopper observed in their 2001 study, which demonstrated how informal rest breaks among workers resulted in a form of self-policing. Participating in the

workforce, one researcher observed a worker further down the assembly line complaining to his manager that the researcher's poor skills and breaks were slowing down production, placing considerable pressure on the researcher to perform (Uddin and Hopper, 2001). Both studies emphasise the importance of researching the influence of performance measures on labour from a labour perspective. As such, labour process theory is a useful approach to tracing the effects of performance measurements on employees. This thesis not only investigates performance valuation from the employees' perspective but also documents their lived experiences as individuals living with coeliac disease. In doing so, the thesis moves beyond class division to understand the effects of performance measures on employees.

Although labour process theory focuses on class interests, it provides two relevant arguments that will be explored further in the thesis. First, the research attests to the effect of performance measures on labour. Budgeting, benchmarking targets, quotas and other performance measures reveal the application of managerial dominance in labour processes to advance an organisation's economic position. In several instances, this dominance led to the application of pressure on labourers by management or to labourers exerting pressure on one another (Armstrong, 2011; Uddin and Hopper, 2001). This thesis will examine how performance measures affect employees with coeliac disease, one of many under-represented voices in organisational discourse.

Second, scholars drawing on Marxist thoughts rightly argue that political and social questions can only be addressed by making sense of the organisation of economic production within society (Howarth, 2013). However, to address the thesis' research questions, it is necessary to move beyond economic determinism. This is because the involvement of different hierarchical societal groups in performance accounting and the resulting experiences of employees who are living with coeliac disease requires the introduction of a theoretical framework that does not deny the importance of the means of production but at the same time allows for the

investigation of further factors. Before proceeding to review accounting research on the key areas of health and performance, one further approach within the critical accounting literature requires attention: the concept of immaterial labour. Scholars focusing on immaterial labour have explored the effects of performance measures in workplaces on employees who perform intellectual and creative work.

Immaterial labour

When researching accounting practices in general and performance measures specifically, a growing group of scholars in critical accounting are recognising the necessity of distinguishing between manual labour and other types of work (Hoedemaekers, 2021; Bloom, 2019; Hoedemaekers, 2018; Carter, 2018; van Eekelen, 2015; Lazzarato, 2014; Mäkelä, 2013; Spence and Carter, 2011; Alcaniz, Gomez-Bezarez and Roslender, 2011). These studies address the question of whether all forms of labour should be monitored and evaluated using accounting measures grounded in scientific management practices. Several studies have examined the consequences of accounting measurement systems on those forms of labour that are concerned with the production of care, knowledge and ideas, highlighting how such measures can have destabilising and dysfunctional effects on employees (Carter, 2018; Spence and Carter, 2011).

The literature most relevant to the research interests of this thesis builds on the concept of immaterial labour developed by Hardt and Negri (2009) (Bloom, Smolovic Jones and Woodcock, 2021; Hoedemaekers, 2021; Hoedemaekers, 2018; Carter, 2018; Cederström and Fleming, 2012; Spence and Carter 2011). A detailed discussion of Hardt and Negri's (2004) understanding of the economy lies beyond the scope of this thesis. It is, however, crucial to note that Hardt and Negri (2004; 2009) argued that a new form of economic production has emerged in our society: the production of immaterial goods. In *Multitude*, Hardt and Negri

(2004) argue that labour processes and productions of knowledge, designs, trends, pictures, communication and care are wholly different from the production of material goods, such as shoes, furniture, and cars. For them, immaterial labour is ‘immeasurable’, in that its monetary value can never be fully enumerated, nor can the required labour be measured using the typically fixed time units (Hardt and Negri, 2004, p. 146), thus creating a space in which critical accounting scholars can debate the challenges associated with adopting performance measures for this form of labour.

The immaterial labour concept is relevant to this thesis in that it supports the thesis’ framing of performance measurement in employment sectors that produce ideas, knowledge and relationships. First, it has an empirical foundation that enables the separation of intangible and tangible work outputs and their assessment. Second, the approach is useful in providing theoretical grounds for the argument that performance measures contribute to creating dysfunctional workplaces for employees performing immaterial labour, which is fundamentally immeasurable.

Carter (2018) and Cederström and Fleming (2012) expanded on the notion of immaterial labour’s immeasurability. Arguing that immaterial forms of labour require ‘imagination, sociality, and a desire to learn and share ideas’, Cederström and Fleming (2012, p. 07) stress that such forms of production can take place only in a so-called ‘social factory’ in which employees’ work lives are entangled with their personal lives. Borrowing the term from Hardt and Negri (2000, p. 293), Spence and Carter (2011) point out that the ‘social factory’ forces employees to shift the boundaries between life and work, as these products require the input of radical new thoughts and creativity. Such creativity and knowledge can be produced only in a ‘factory of the mind’, which may be located anywhere beyond the factory or office walls (Carter, 2018, p. 244; Hardt and Negri, 2000, p. 293).

The immeasurability argument allows labour and performance measures to be explored through a new scholarly lens. For instance, Carter (2018) and Spence and Carter (2011) noted that management accounting practices are still concerned with general monitoring and controlling processes when it comes to immaterial labour and do not differentiate between material and immaterial labour. Carter (2018) concludes that current accounting measurements, which include performance measures, cannot measure the value of these products beyond their economic value and cannot provide the inclusion, well-being support and flexibility in work processes that employees require.

However, most organisations offer flexibility and well-being support to their employees through inclusivity and equality policies. This is particularly the case for employees who must adapt their work for their bodies, including long-term health considerations, pregnancy or menopause. Through the experiences of employees living with coeliac disease, the thesis explores the role of performance measures with the intention of creating more inclusive workplaces through the implementation of well-being and inclusion practices. I argue that performance-based quantification is the main factor that undermines these efforts because of its underlying objective of enhancing work efficiency.

For instance, focusing on performance measures and their effects on lawyers, Carter (2018) and Brown and Lewis (2011) cite the example of work undertaken in law firms, in which lawyers are required to bill for legal advice and other activities in six-minute units, despite the fact that humans do not naturally think in terms of six-minute units. These artificial unit allocation exercises allow organisations to evaluate their employees' performance relative to the salaries they earn. They also facilitate comparison between employees, as the data can be used for benchmarking purposes (Brown and Lewis, 2011).

From the employee's perspective, however, time- and number-based metrics rooted in scientific management limit employees' ability to complete tasks satisfactorily because the thought processes are too complex to be reduced to a numeric value, and the definition of 'effective' or 'efficient' work is reduced to one's compliance with reporting and invoicing of this nature (Carter, 2018). For Carter (2018, p. 246), who draws on autoethnographic lived experiences, these six-minute time units 'presented a form of an ethical dilemma': he explains, 'I remember worrying at the end of a week if I had not accounted for my time and who should be charged for particular activities and for how much' (Carter, 2018, p. 246). In this sense, billable units function as disciplinary devices that can foster self-disciplinary behaviour in employees. Brown and Lewis (2011, p. 880) remark,

The time/billing routine was thus a normalizing technique that subjugated lawyers by rendering them subject to processes of comparison and correction, and as such was equivalent to other recognized disciplinary techniques ... It served to infuse individuals with the norms and values of their organization and led them to exert self-discipline within coordinates imposed by the firm ...

As such examples of self-discipline clarify (Carter, 2018; Cederström and Fleming, 2012; Brown and Lewis, 2011; Spence and Carter, 2011; De Angelis and Harvie, 2009), the main underlying issue with traditional performance measurements is that they do not translate into the management of immaterial labour but rather increase scrutiny of one's work (Willmott, 2022; Bloom, 2019; Carter, 2018; Bloom, 2016).

This thesis extends the argument regarding the main shortcomings of performance measures as identified by the critical accounting literature on immaterial labour. The thesis does so by exploring performance through the lived experiences of employees living with coeliac disease as one group of employees whose bodily experiences are silenced in the workplace. In this

context, I argue that the measurement of performance in immaterial labour causes dysfunction in employees who must cope with the immeasurability of their immaterial work outputs while also experiencing the silencing of their bodily reality at work when living with coeliac disease, one of many long-term health considerations.

In this first section, I established a literature frame that examines performance measures as tools that organisations may use to govern themselves and employees for economic or other forms of numeric value creation. I also identified several problems with this scenario. Above all, performance measures perpetuate managerial dominance over labour while attempting to valorise and count immaterial workplace activities. What are the implications of this for employee health in workplace practices? The second part of this chapter (Section C) addresses this question by exploring literature that attempts to count and measure health in workplace practices.

C. Health in organisations

This part of the literature review focuses on health and performance in the critical accounting literature, contextualising the thesis' argument that research exploring the measurement of performance from the perspective of employees with health considerations is warranted. To this end, the review turns now to critical accounting literature that explores health more broadly. This includes health in hospitals, health and safety management in organisations and the significantly wider debate surrounding employee well-being. Demonstrating that measurements reduce the worth of health and the human body, I explore this reductionism in the critical accounting literature on the COVID-19 pandemic in the workplace. Studies on COVID-19 are particularly useful, in that they provide an early but comprehensive exploration of accounting practices and the protection of employees' health against COVID-19.

Based on the COVID-19 literature, I question how this reductionism of the employee's body is experienced by those whose bodies are silenced in the context of workplace performance. To address this question, I turn to two different streams of literature: first, critical accounting literature on the lived experiences of female employees who are pregnant, are mothers and/or are experiencing menopause; and second, literature documenting experiences of coeliac disease.

Accounting for health

The critical accounting literature has explored health-related issues extensively, predominantly in the areas of healthcare and hospital management (Le Theule, Dambert and Morales; 2021; Le Theule, Dambert and Morales; 2020; Jaafaripooyan, Agrizzi and Akbari-Haghighi, 2011; Morgan, 1988). However, this thesis is concerned with health in the office-based workplace, shifting the focus from hospitals to the workplace, where employees with health considerations must find a way to 'fit' into the performance-driven workplace narrative. However, studies conducted in the hospital environment are still useful because they provide an example of how performance measures can dehumanise the body and experiences of pain and illness.

For instance, in the context of hospital care, Le Theule, Dambert and Morales (2021) demonstrate that accounting concepts, such as scarcity, cost and resource allocation, reduce the body and the worth of human life to exchangeable values. Rather than acknowledging the human life in a hospital bed, measurements recognise only bed capacities and costs associated with bed occupation. It is this process of measurement that transforms the body and lived experience into a resource, thus creating values that are detached from the worth of human life. Similar processes exist in office-based workplaces.

Most literature focusing on health and performance in the workplace has explored the reporting processes that organisations use in relation to employee health. These reporting processes

create a similar detachment, reducing the employees' living and breathing bodies to mere resources. This discussion includes two distinct streams. One group of scholars explores health within the general field of employee reporting practices (Roslender and Monk, 2018; Roslender, Marks and Stevenson, 2015; Holmgren Caicedo, Martensson and Roslender, 2010), while the other group focuses specifically on the reporting of employee well-being, including health and safety (Mäkelä, 2013; Holmgren Caicedo and Martensson, 2010).

Studies in the first stream criticise the approaches to health reporting currently taken by organisations and propose strategies and approaches to account for health in organisations (Roslender and Monk, 2018; Roslender, Marks and Stevenson, 2015; Holmgren Caicedo, Martensson and Roslender, 2010). These critical accounting scholars have contributed to the identification of employees as human capital (Flamholtz, 2009; Edvinsson, 1997). This recommendation differs from existing accounting practices in which organisations and regulators view employees as a cost to the organisation. In practical terms, this means that employees are listed under the category of liabilities on balance sheets or included under expenses on income statements (Roslender and Stevenson, 2009). For instance, the International Accounting Standard (IAS) 19 on Employee Benefits states,

... [That an organisation has] to recognise a liability when an employee has provided service in exchange for employee benefits to be paid in the future or an expense when the entity consumes the economic benefit arising from the service provided by an employee in exchange for employee benefits. (IFRS Foundation, IAS 19, 2017)

Such categorisation implies that an organisation can increase its profits by cutting labour costs. Hopper and Armstrong (1991) noted that the easiest way for organisations to cut costs is to find ways to make employees work harder without increasing financial rewards. In addition, management accounting typically regards employees as costs by classifying training or

redeployment as an additional cost to the organisation that must be covered by revenue. This thesis' core argument stems from the belief that employees should be recognised by their organisations as considerably more than a resource, expense or cost, as such attitudes reduce the worth of their lived experiences to organisations' value creation processes. Rather than moving away from the measurement and counting narrative, such scholars recommend that reporting models be improved.

Roslender and Monk (2018), for instance, propose a model of 'accounting for people' that includes self-accounts written by employees. These self-accounts would allow employees to document the implications of their ill health. However, the study does not provide any practical guidance as to how such self-accounts would be completed in organisations, nor does it appear to be focused on employees' current health conditions.

Scholars who focus on employee well-being reporting (e.g., Mäkelä, 2013; Holmgren Caicedo and Martensson, 2010) have demonstrated that many organisations do not even consider this issue to be important. Although organisations may claim to prioritise health reporting, this area is often neglected in reports. For instance, Mäkelä (2013) researched employee reporting in corporate social responsibility reports, focusing on employee well-being, among other areas. The themes included occupational health and safety, as well as overall physical and mental well-being. Mäkelä (2013, p. 371) found that employee well-being was described as a priority by the researched corporations but that the reports did not reflect this:

Occupational health and safety (OHS) was also among the most common themes ... However, ... the emphasis was not on mental well-being but on the physical health of the employees and on accident rates and absences from work— in other words, on the mechanistic understanding of OHS ... The reader was left wondering what the actual state of the employees' well-being in the companies was, or what it was that had been surveyed.

The above extract suggests that organisations are generally reluctant to invest effort into understanding employee health. In addition, the above extract from Mäkelä's (2013) study suggests that employee health is regarded as distinct from organisational operations and is mainly understood as a parameter ensuring that work is not the cause of illness or injury. The reports include no details that might be interpreted as demonstrating that organisations are paying attention to the health considerations that affect employees, regardless of their workplace.

However, organisations were compelled to pay greater attention to their employees' health during the COVID-19 pandemic, and numerous critical accounting scholars have begun examining illness and sickness in the workplace in the context of COVID-19. In the next section, I draw on the critical accounting literature that focuses on the pandemic to outline the organisational changes to well-being-related practices that were implemented during the pandemic and the organisational understanding of performance during that time.

The COVID-19 pandemic

The COVID-19 outbreak in early 2020 forced organisations worldwide to adopt a sudden and continuous organisational mode of crisis management (Safari, Tsahuridu and Lowe, 2022). On an organisational level, workplaces had to adopt unprecedented safety measures to protect their employees' health (Leoni *et al.*, 2021). Organisations were faced with the challenge of transitioning large numbers of their desk-working workforce into remote working scenarios (Kolb *et al.*, 2020) that enabled virtual and flexible work arrangements (Rofcanin and Anand, 2020; Unsworth, 2020).

Few studies to date have focused specifically on performance measures and their role in organisational management during the COVID-19 pandemic (Parisi and Bekier, 2022). However, in investigating the sudden changes that occurred in the workplace environment

during the pandemic, several scholars have highlighted the general negative effects of these changes on employees' work experiences (Troshani, 2021; Leonardi, 2021; Rofcanin and Anand, 2020; Spicer, 2020). Focusing on the impact of accounting practices, Delfino and van der Kolk (2021) explored how employees experienced the sudden shift from working in office spaces to working from home. Employees reported that they worked harder to ensure that their commitment to work was visible to their line managers. This experience exacerbated employees' stress levels and fostered perceptions of mistrust. Delfino and van der Kolk (2021) concluded that accounting practices and digital technologies created a sense of surveillance that employees had not experienced while working in the office workspace environment.

These findings are supported by critical organisational studies arguing that remote working has fostered new practices of monitoring employees' everyday movements and interactions, such as location proximities, video chats and timestamps in documents (de Vaujany *et al.*, 2021; Leonardi, 2021). These findings are particularly relevant to this thesis, as they demonstrate the impact of performance measures on employees and their ability to meet organisational expectations. Chapter Seven of this thesis examines the experiences of employees who were working from home in lockdown during the pandemic while managing coeliac disease.

Passetti *et al.* (2021) examined management monitoring systems and their effects on organisational practices during the pandemic. In contrast to Delfino and van der Kolk (2021), Passetti *et al.* (2021) found that the monitoring systems supported the organisation in question— a food retail cooperative— in its COVID-19 response. More specifically, the technologies helped to redefine operational practices and facilitate collaborations within and outside the organisation. However, the authors did not consider the employees' experiences but interviewed only top and middle managers, making it difficult to evaluate the situation as experienced by the employees working for the food retailer. However, the CEO and press extracts in the study reveal that performance valuation was still deemed extremely important

to the cooperative, with the existing control mechanism being updated to make ‘action controls ... more effective’ (Passetti *et al.*, 2021, p. 1435). This implies a health and safety agenda that does not progress beyond the importance of exceeding performance expectations (Haynes, 2020).

A study by Safari, Tsahuridu and Lowe (2022) is more explicit regarding the prioritisation of financial returns over newly introduced health agendas during the pandemic. Through two vignettes, the researchers illustrate the ongoing dehumanisation of employees through the use of performance measures. Researching the actions of one of the ‘Big 4’ accounting firms in the UK and Australia at the outset of the pandemic, Safari, Tsahuridu and Lowe (2022) demonstrate how employees were still treated as a mere resource required to perform organisational tasks. As the pandemic exerted a negative impact on profits, managers were under increased pressure to treat employees as simply another business cost. As such, the pandemic did not change employers’ perspectives on their employees or their employees’ health (Safari, Tsahuridu and Lowe, 2022).

Parker (2020) is also cautious about suggesting that organisations have finally begun to recognise the importance of health and safety policies beyond the agenda of financial return. Although Parker (2020) found that governmental public health agendas were implemented within organisations, policies focused mainly on social distancing, sanitising/cleaning routines and remote working practices. Politicians and business owners have also put pressure on decision makers to allow for a return to previous workplace practices, citing cost and efficiency concerns (Leonardi, 2021; Parker, 2020). Alamgir, Alamgir and Alamgir’s (2022) Bangladesh-based study demonstrates that government-mandated COVID-19 measures consistently prioritised protecting and sustaining business interests, expecting workers to return to factories and risk their health and lives for work.

The reinforcement of existing accounting practices, such as the maintenance of metric systems for performance management, caused operational problems during the COVID-19 pandemic. For instance, Ahmad, Connolly and Demirag (2021) found that the UK government's plan to facilitate COVID-19 testing among NHS staff at the beginning of the pandemic was poorly executed as a result of tension between the accounting agendas. While the government persisted in its continuous austerity agenda, the pandemic necessitated a shift towards accounting that was led by medical advice. Consequently, the UK government invested insufficient funding in testing labs, thus reducing the UK's testing capacity considerably during the first phase of the pandemic (Ahmad, Connolly and Demirag, 2021).

These findings were confirmed by a study conducted by Mitchell *et al.* (2021), which found that Germany was better equipped than the UK to respond to the pandemic as a result of their perspectives on values. The authors argued that the German government prioritised values informed by medical recommendations over financial pressures, such as austerity. This approach resulted in a better-coordinated response to testing capacities (Mitchell *et al.*, 2021). These two studies highlight the prioritisation of performance and cost agendas in the traditional accounting sense over employees' health and safety (Parker, 2020).

Despite the organisational shift towards implementing health and safety agendas for employees who worked during the pandemic, the reviewed studies demonstrate that the tools and objectives that were implemented are still centred around traditional philosophies of performance measurement and the need to use performance systems to monitor workloads (Leoni *et al.*, 2021). One key question remains unaddressed in this literature review: How do employees living and working with health considerations experience performance evaluation measures in the workplace? The next two sections will address this question.

Silenced bodies and lived experiences of organisational practices in the workplace

Critical accounting and management studies have examined the workplace experiences of various groups, including the disabled (Alawattage *et al.*, 2021; Jammaers and Zanoni, 2021; Remnant, 2019; Jammaers, Zanoni and Hardonk, 2016; Fevre *et al.*, 2013; Duff and Ferguson, 2012; Williams and Mavin, 2012; Duff and Ferguson, 2011), refugees (Ortlieb, Glauninger and Weiss, 2021), LGBTQ+ individuals (Tyler and Vachhani, 2021) and groups with characteristics that encompass age, race (see, e.g., Spedale, 2019; Carrillo Arciniega, 2021) and gender (Sang *et al.*, 2021; Beck, Brewis and Davies, 2021; Kokot- Blamey, 2021; Gatrell, 2011a; 2011b; Haynes, 2008a; 2008b; Dambrin and Lambert, 2008). Some studies have specifically explored the lived experiences of employees with long-term medical health conditions such as endometriosis (Sang *et al.*, 2021), rheumatoid arthritis (Holland and Collins, 2018), dementia (Williams, Richardson and Draper, 2018) and obesity (van Amsterdam, van Eck and Meldgaard Kjær, 2022). Read as a group, these studies illustrate the frustrations that employees experience with respect to their workplaces and managers, as they believe that their workplace practices are exclusionary towards them.

As the thesis examines the experiences of individuals living with the autoimmune disorder coeliac disease, I situate this section within the literature that explores the lived experiences of the (physically) 'healthy body'. These studies, focusing on pregnancy and menopause, suggest that women experience challenges in their day-to-day work practices, which are generally linked in some form to workplace expectations (see, e.g., Beck, Brewis and Davies, 2021; Kokot-Blamey, 2021; Gatrell, Cooper and Ernst Kossek, 2017; Gatrell, 2013; Dambrin and Lambert, 2008). These challenges are experienced in different national regulatory regimes (UK, France and Germany) and across various industries (academia, taxation, consultation and auditing).

Haynes (2008a; 2008b) provides important examples of the impact of workplace norms, behaviours and practices on mothers-to-be and mothers. For instance, Haynes (2008b) reported that one study participant was asked by their employer to demonstrate her flexibility by accepting changes in portfolios in view of the anticipated impact of her imminent motherhood. A second participant had to negotiate a suitable way forward within a workplace that required employees to work long hours and away from home (Haynes, 2008b). Despite the existence of organisational policies on maternity leave and pregnancy support, the women experienced the reinforcement of traditional work expectations and norms.

Haynes (2008a; 2008b) further illustrated how numerically determined expectations caused some of the studies' participants to become overwhelmed with feelings of guilt. Many of the women experienced guilt at the idea that they were letting colleagues down when they could not keep up with expectations as a result of constraints, such as the changing body during pregnancy, childcare arrangements or maternity leave (Haynes, 2008a). This feeling of guilt also deterred employees from speaking up against workplace practices. Based on Lorna's experiences, Haynes (2008b, p. 633) explains,

The constraints of managing childcare contributed to a feeling of guilt for letting colleagues down who may not have the same constraints. Their feeling 'awkward' contributed further to her sense of guilt, and led Lorna both to question and have to prove her continuing professionalism, with the repetition and emphasis on 'I can't' suggesting a slight desperation:

I felt also that I was not pulling my weight ... I still feel that I have to demonstrate that I am trying to work as hard as everybody else, in different ways maybe because I can't, I can't. (Lorna)

The female accountant's experience of feeling that she was 'not pulling [her] weight' within the context of workload management and having to prove that '[she was] trying to work as hard as everyone else' (Haynes, 2008b, p. 633) attests to the effects of performance

measurement procedures on employees who are willing but unable to keep up with the traditionally enforced workplace rules and standards. In addition, Haynes (2008b) illustrates how those women who pressured themselves to satisfy these expectations were viewed favourably and became role models. For instance, a third female accountant faced comparable expectations to a female colleague who was pregnant at the same time. The comparison left the participant with self-doubt and the expectation that she would achieve the same standards as her pregnant colleague.

Kokot-Blamey (2021) reported a striking example that demonstrates how maternity leave can create obstacles within corporate routines. One of the study's participants described the setback she experienced on returning to work after maternity leave:

My first child I had a few years into director ... When I came back it was incredibly difficult to come back and settle back into the career in that it felt like because I'd given all my clients away I started back with a blank sheet. And it was as if I had started my career all over again. (Kokot-Blamey, 2021, p. 10 [in press])

Kokot-Blamey (2021) illustrates how women who become mothers are often faced with obstacles in their roles as a result of existing work practices, such as the policy of offering clients the possibility of working with other directors when a director goes on maternity leave. Many organisations regard it as an inconvenience when their female employees become mothers because it can have a negative effect on the clients, the companies and those employees who take up the maternity cover (Kokot-Blamey, 2021; Gatrell, 2011a; Haynes, 2008b; Dambrin and Lambert, 2008). For instance, Dambrin and Lambert (2008, pp. 22 and 23) argue,

They [women] do not succeed in representing themselves in the long-term career as auditors in anticipation of the difficulties they will have to face as mothers. This anticipation, far from being the result of 'personal choices', is nurtured by

organisational practices ... The fact of becoming a mother raises obstacles during pregnancy: delays in promotion, suppression of bonuses, and substitution of the client portfolio.

The extract highlights the negative experiences of female employees in relation to their workplaces and managers. Despite policies existing on maternity leave and motherhood, workplace practices and norms remain exclusionary towards women, affecting their professional careers in terms of promotion, bonuses and portfolios. The existing policies fail to adequately address the performance expectation issues that women face as mothers and mothers-to-be.

Beck, Brewis and Davies (2021) illustrate similar workplace challenges for women experiencing menopause. Beck, Brewis and Davies (2021) argue that despite policies on inclusivity, traditionally dominant norms and behaviours continue to prevail within workplaces. One example of this with respect to menopause is the impact of performance management approaches. The 'objective' comparison between two employees would be problematic in two respects for a menopausal employee: age is often considered a weakness, and menopause symptoms may affect their performance.

The increased attention on comparatively unproductive menopausal women may lead to the institution of further performance measures (Beck, Brewis and Davies 2021). One type of institutional response to health issues is the tailoring of absence policies: although Brewis *et al.* (2017) argue that such policies are designed to ensure that menopausal women are not judged unfairly should they need to take additional sick leave to manage their symptoms, Beck, Brewis and Davies (2021) have demonstrated that current inclusivity protocols do not sufficiently address the performance expectation issues for women experiencing menopause.

How, then, do employees with coeliac disease experience their employers' workplace practices and performance expectations? I shall now turn to discussions about these experiences in the existing critical management and medical literature. These discussions form the basis for the research questions that guide this thesis.

Coeliac disease and the lived experiences of employees in the workplace

Several medical scholars have examined the experiences of patients living with coeliac disease through a so-called 'quality of life' analysis (Crocker, Jenkinson and Peters, 2018; Black and Orfilia, 2011; Sverker, Hensing and Hallert, 2005), which focuses on patients' general quality of life. Caven and Nachmias (2017) are the only management scholars to date who have explored the lived work experiences of employees with coeliac disease. It is important to distinguish between these two types of research: medical journals are most concerned with patients' perspectives and with addressing the overall life experiences of hospital patients. Many studies are also driven by scientific research methods and use interviews as merely one part of their study, with the aim of forming a more comprehensive impression of the general experience of the population with coeliac disease.

By contrast, Caven and Nachmias (2017) investigated the organisational perspectives on individuals with coeliac disease as professionals. Their research aimed to provide guidance regarding how organisational policies and practices could be improved. Using methods similar to those adopted herein, Caven and Nachmias (2017) conducted qualitative research that prioritised each participant's individual experiences over a generalised overview of experiences.

This final section of the literature review begins with an outline of studies documenting the lived experiences of individuals with coeliac disease in medical journals. I prioritise qualitative accounts of workplace experiences to demonstrate the importance of researching coeliac

disease and work performance in the field of critical management accounting. I shall then return to Caven and Nachmias (2017) to demonstrate that further research is required to better understand the lived experiences of employees with coeliac disease.

The long-term health impacts of coeliac disease influence the work experiences of individuals with this condition. Crocker, Jenkinson and Peters (2018) presented examples of the negative impact that coeliac disease can have on work performance. In one interview, a female participant stated,

To make a decision ... I think, I'd actually make quite a point of that decision because that does affect you quite profoundly and certainly workwise, you know, you shilly-shally around, and you don't want to commit yourself to writing this letter or, or something because you know it's hard to make the decision whether you've, whether you've covered all the points. (Crocker, Jenkinson and Peters, 2018, p. 216 quoting Participant 4)

In this extract, the participant described how difficult it can be to perform work tasks satisfactorily when feeling unwell with coeliac disease. In this example, they only mention delaying writing one letter, but with busy workloads, other aspects of work can also quickly become affected, particularly when the individual experiences symptoms for several days. Performance measurements do not take such situations into account; rather, employees must make up for the lost time to meet the agreed targets, ranking or billable hour units. Within benchmarking and target-setting exercises, employees are effectively named and shamed if their symptoms prevent them from performing at the same pace as their healthy colleagues.

The participant in the above quotation still managed to get to work. Other participants experienced symptoms that prevented them from making it to the office on time, as illustrated in this quotation from a second participant:

I'd have stomach ache, umm and lots of trips to the bathroom, I mean it got to a ridiculous stage where I couldn't even get to work, I couldn't make the journey from home to work without having to go to the bathroom. (Crocker, Jenkinson and Peters, 2018, p. 216 quoting Participant 20)

In this case, the participant explained their difficulty in commuting to work. This example illustrates the challenges presented by work and the stress associated with commuting to work for individuals who are likely to need a bathroom on the way to and from work. Daily work routines and performance expectations are disrupted, as bathrooms must be easily accessible while the individual is working at a desk or during meetings. Leave or flexible working hours would not necessarily improve the situation for commuting employees, and reduced hours would still leave the employee with the same stress levels, as they would be obliged to complete the tasks in less time. As Crocker, Jenkinson and Peters (2018) did not focus on performance, little can be said about the effects of performance measurements on these two individuals with coeliac disease.

However, it is clear that the language and practices of accounting exerted pressure on the two participants. What do governmental and organisational policies do to navigate these experiences? Have other employees with coeliac disease had similar lived experiences? If so, what exactly is the impact of performance measures? This thesis addresses these questions using empirical research methods.

Moreover, coeliac disease reinforces workplace exclusion in social contexts. Work-related meals, such as working lunches, are often problematic because of the unavailability of suitable food, the individual's feelings of being different from their colleagues and unwanted visibility. Several medical studies have demonstrated that social activities with colleagues can be negative experiences for employees with coeliac disease (Taylor, Dickson-Swift and Anderson, 2013; Hallert, Sandlund and Broqvist, 2003; Sverker, Hensing and Hallert, 2005).

For instance, Ciacci and Zingone (2015, p. 105) illustrated how some individuals choose not to remind workplaces of their dietary needs or resort to eating foods that contain gluten, as they 'do not want to be different'. Sverker, Hensing and Hallert (2005, p. 176) further noted that such situations can generate experiences of exclusion, with one participant commenting: '... they forgot me. So, everyone had cream buns except for me'. The impact of these incidents reinforces the employees' sense of exclusion, as organisations and managers institute reminders that employees with coeliac disease are not fully functioning members of the organisation, in a publicly physical sense, particularly when their dietary needs are forgotten in meetings or at celebrations during which foods containing gluten are served. None of the medical studies have addressed how these experiences of exclusion and feeling different impact these employees' work or work performance.

Caven and Nachmias (2017) are the only scholars who have studied individuals with coeliac disease as professionals rather than patients. Caven and Nachmias (2017) observed that employees felt stigmatised in their organisations because HR and management were poorly equipped to support their dietary needs. Examples included employees feeling excluded at work events when their dietary needs were not catered for or when they lacked access to suitable food storage facilities for their own lunches. Management also labelled such employees as difficult when they requested coeliac-safe gluten-free options. When policies around gluten-free food were put in place, the organisations did not necessarily implement them, leaving employees frustrated.

Caven and Nachmias (2017) further described a scenario in which the employer of an individual with coeliac disease referred to coeliac as an eating disorder. This employee was then subjected to further ridicule, with the employer regularly referring to the disease as an 'eating disorder' either in public or in meetings, leaving the employee feeling publicly exposed and misunderstood. Caven and Nachmias (2017) noted that the decision as to whether to

disclose coeliac disease raised fear for one individual, who expressed concern that an employer would withdraw a job offer should they disclose their coeliac diagnosis during the medical components of the job selection process. The employee in the above example ultimately chose to disclose their coeliac affliction, and received no further support from the employer ‘other than sympathy’ (Caven and Nachmias, 2017, p. 29).

Although Caven and Nachmias (2017) examined how such an environment affects performance, their study did not address this aspect of workplace behaviour and practice. This thesis begins from this point, addressing the question of how employees with coeliac disease experience the workplace with respect to performance measures and expectations.

D. Conclusion

I have used this literature review to demonstrate the utility and necessity of examining performance-driven practices in workplaces through different approaches: first, through a different empirical dataset— the experiences of an under-represented group of employees living with a medical condition; and second, through the application of a theoretical framework that facilitates a theoretical positioning of accounting that incorporates narratives of both economic and power forces while not limiting its practices to neutral actor networks. This thesis requires a theoretical framework that captures and interrogates these organisational narratives of accounting while assuming that organisational practices and norms are constantly being reshaped and re-ordered, and that they are open to contestation and change. In Chapter Three, I shall undertake this theorisation of workplace practices based on Laclau and Mouffe’s political theory.

The lived experiences of employees and the impact of performance measures (Beck, Brewis and Davies, 2021; Kokot-Blamey, 2021; Haynes, 2008a; 2008b; Dambrin and Lambert, 2008)

are at the heart of the empirical, methodological and theoretical contributions of this thesis. I argue that these everyday routines and expectations of employees are grounded in the accounting principles used within organisations. These principles come to light through the measures and organisational tools used to evaluate performance, suggesting that governmental and organisational policies play a role in shaping organisational practices, norms, behaviours and expectations. This connection remains underexplored in research, and this is particularly true for the case of coeliac disease. Thus, this thesis asks the following research questions:

- Research Question 1: How do organisations, policymakers and government bodies evaluate and govern the work performance of employees living with coeliac disease through laws and policies?
- Research Question 2: How do employees living with and through coeliac disease in creative and intellectual labour narrate and experience workplace performance measures?

The findings yield several conclusions that prompt a discussion of appropriate next steps and how the nature of organisational practices might be addressed. These discussions are captured in the final research question:

- Research Question 3: What are the implications of the lived experiences of employees living with coeliac disease for society, organisations, policymakers and academics?

The research questions will be answered using Glynos and Howarth's (2007) LoCE, which will be outlined in the next chapter. Through the LoCE, this thesis demonstrates that the application of traditional and scientific performance measures to immaterial labour undermines

organisations' efforts to implement robust inclusivity and well-being-oriented workplace practices. Critical management accounting research to date has largely neglected the lived experiences of employees with medical conditions, despite their potential to provide a context in which we might understand the impacts of performance measures and organisational practices. Coeliac disease is just one example of several medical conditions that individuals must often live with. In the next chapter, I shall focus on how this argument and the thesis' research problem can be developed using Laclau and Mouffe's (1985/2014) political theory, as detailed in *Hegemony and Socialist Strategy*, and Glynnos and Howarth's (2007) LoCE.

Chapter Three: Beyond the ontical category of performance

I think it [performing well] is [pause] if you're self-reflexive. You may not execute something as well as you plan to. It may not work. But if you reflect on it, then you can learn from that experience. And then when you're planning the next time, you can take [it] into account and then your execution might be better.
(Robert)

A. Overview of Chapter Three

In the literature review presented in Chapter Two, I demonstrated the utility and necessity of adopting a different approach to examining performative practices in workplaces differently: first, by drawing on a different empirical dataset— the experiences of a minority group of employees living with a long-term health consideration; and second, by applying a theoretical framework that theoretically positions accounting in a way that incorporates narratives of both economic and power forces while not limiting accounting practices to neutral actor networks. A theoretical framework that interrogates these organisational narratives of accounting is required, one that accepts the existence of these dominant discursive narratives of society but acknowledges that they are continually ordered, re-ordered and open to contestation and change. The application of the post-structuralist discourse theory developed by Laclau and Mouffe (2014) will facilitate this critical scrutiny of existing organisational narratives through its acceptance of the plurality of meaning.

This chapter explores and justifies the thesis' theoretical framework. First, I shall turn to Laclau and Mouffe's (2014) crucial concepts of *hegemony*, *discourse*, *negative ontology*, *antagonism* and *dislocation*. I examine Laclau and Mouffe's understanding of discourse through the oral history extract presented at the beginning of this chapter. In that extract, Robert explains his

understanding of the term ‘performing well’ in the context of work. His words imply that performance carries different meanings: a plurality of meaning.

Second, for a more practical and analytical discussion of Laclau and Mouffe’s political theory that benefits this thesis’ methodological set-up, I turn to the LoCE (Glynos and Howarth, 2007; Howarth, Glynos and Griggs, 2016). This part will begin with an overview of the logics’ five-step approach before focusing on its application and utility in critical accounting and critical management studies literature broadly and in this thesis specifically.

B. (Re-)structuring performance practices through hegemony

Understanding performance-based quantification practices in contemporary organisations

The literature review demonstrated how different streams of critical management and critical accounting literature have engaged with performance and performance measures in different workplace settings from both the employer’s and employees’ perspectives. These scholars have criticised accounting’s perception of metrics and other quantification methodologies as ‘productive’ by virtue of their managerial ‘efficiencies’ as well as their usefulness in ‘reveal[ing] truth and find[ing] value’ (Beer, 2015, p. 10) and making humans calculable and measurable (Mennicken and Espeland, 2019; Hopwood, 1994). Some scholars have gone further in examining and criticising these performance measures and general accounting practices through the lens of the struggles experienced by negatively impacted employee groups, such as mothers and mothers-to-be (Kokot-Blamey, 2021; Haynes, 2008a; 2008b; Dambrin and Lambert, 2012) and female employees experiencing menopause (Beck, Brewis and Davies, 2021).

Although these papers have examined the mechanisms of accounting measures and performance, these critical investigations remain at a level that typically takes these terms and notions of 'performance' or quantification for granted. Therefore, I understand these papers to agree to varying degrees with Bititci's (2015) definition of performance measurements and performance. As noted and discussed in the literature review, Bititci (2015, p. 17) defines performance measurement as the 'qualitative and quantitative assessment of the efficiency and/or effectiveness of an action'. Performance is then defined generally as 'the efficiency and/or effectiveness of an action' at work (Bititci, 2015, p. 17).

In its contribution to the debate on performance, this thesis goes a step further. Rather than questioning and criticising the term 'performance' while taking for granted its various definitions around a specific context, the thesis interrogates the underlying presuppositions that determine what counts in terms of work performance or performing well at work (see Glynos and Howarth, 2007, p. 109). Here, the thesis transitions from an ontical to an ontological inquiry of performance (Howarth, 2013, p. 98). In other words, performance becomes an 'entry point' for an ontological inquiry that allows us to examine the conditions of possibility under which one or another (ontical) understanding of performance is viable. I shall explore the specific theoretical underpinnings of this ontological later in this section. At this juncture, I shall turn to the practical debate around this ontological turn: what does it mean to explore performance ontologically? What theoretical framework supports this complex theoretical turn?

In the previous paragraph, I returned to Bititci's (2015) well-known definition of performance. Put simply, Bititci's definition centres on the terms 'efficiency' and 'effectiveness' in the context of the workplace. Given the absence of debate surrounding the underlying (ontological) understanding of performance in the critical management accounting literature (Frezatti, Carter and Barroso, 2014), a certain level of consensus exists in relation to this definition.

Approaching performance as a discursively constructed (ontological) category entails investigating the underlying concepts and categories that make it possible for these definitions to focus on the integration of quantitative and qualitative values into the numbers calculus (Howarth, 2013, p. 98). Put simply, what if performance was bound not to the understanding of effectiveness or efficiency but to (an) alternative meaning(s)? To respond to this question, the thesis focuses on employee-centric, performance-based quantification practices in contemporary workplaces. Such practices incorporate performance measures but then allow for a more abstract discussion based on employees' experiences.² Robert's oral testimony demonstrates the relevance of this thought process.

One of the thesis' interviewees, Robert, played with the term 'performance' in his oral testimony. When I asked Robert what performance meant to him, he spoke about the concept of 'self-reflexivity' and the importance of taking previous executions of tasks or activities into account. In Robert's words,

You may not execute something as well as you plan to. It may not work. But if you reflect on it, then you can learn from that experience. (Robert)

For Robert, performing well has nothing to do with 'effectiveness', 'efficiency' or 'assessment'. Rather, Robert understands performance as a process that involves reflecting on actions already undertaken at work and bringing this reflection to bear on other work practices.

² My own definition of performance-based quantification practices follows in Chapter Four. My rationale in not introducing this definition in this theory chapter is that we first require an understanding of the traditional definition and workings of performance. In a second step, a debate follows on what an ontological investigation into the category of performance entails. Only in the final step does it make sense to elaborate on the thesis' definition of performance-based quantification practices. This is achieved through the set-up of the critical case study in the methodology chapter (Chapter Four, Section B).

Rather than identifying the ‘correct’ definition or criticising one definition of performance over another, this chapter’s goal is to address the theoretical underpinnings that apply to ontological research inquiries. Moreover, it aims to investigate and interrogate the presupposed concept of performance, moving towards a more universal and abstract debate that does not take the definition of performance for granted. This thesis thus advocates a move away from mainstream definitions that cohere around the quantification and valuation of performance. Rather, it investigates the definition’s concept along with the preconditions that allow such a mainstream understanding of the concept of performance in the workplace. Specifically, I examine this position from the perspective of employees living with coeliac disease.

Few papers have investigated the preconditions and underlying presumptions regarding performance in organisations, particularly within accounting practices (Carter, 2018). Significant contributions in the critical accounting literature in this area have been made by Frezatti, Carter and Barroso (2014) who conducted a rhetorical analysis in a manufacturing business that had abandoned all its management accounting information systems. By analysing ‘what accounting means or, ... what accounting ‘does’ [within the organisation]’, Frezatti, Carter and Barroso (2014, p. 434) explored and interrogated the underlying preconditions and perceptions governing daily accounting practices. To this end, they explored past operational accounting-focused narratives within the company and compared them with existing operational narratives and artefacts. Such an (ontological) assessment of the non-existent management accounting information system enables the visualisation of silent and invisible accounting practices, as well as their powerful grip on organisational practices (Frezatti, Carter and Barroso, 2014).

Several studies have critically explored the underlying concepts and prerequisites that enable the dispersal of general business techniques rooted in quantification and assessment (see Tommasi and Degen 2022; Carter and Warren, 2021; Glynos and Voutyras, 2021;

Hoedemaekers, 2021). Through such critical debate, research advances understandings of general underlying assumptions and taken-for-granted conditions that have resulted in the apparent widespread acceptance of such techniques in politics and business. Although such contributions are not specifically focused on an (ontological) assessment of performance, they are nonetheless central to this thesis in two respects. First, these papers generally support the thesis' theoretical positioning using the same theoretical framework. Second, they provide a starting point for the theoretical set-up of the thesis' data analysis. Glynos and Voutyras' (2021) contribution is particularly relevant in this regard, as they ontologically assess and navigate quantification- and monetisation-based practices in organisations. Their multidimensional analysis shows that such practices are a product of the complex power dynamics in which certain forms of valuation are produced and reproduced in a hegemonic order (Glynos and Voutyras, 2021).

Put simply, it would be reductionist to explain these practices solely through the existence of neoliberal organisational instruments. Instead, Glynos and Voutyras (2021) navigate the assessment of such practices by exploring the complex and continually evolving dominant societal processes that form, produce and reproduce current discursive narratives in society. More specifically, for these authors, these organisational practices that are rooted in the processes of quantification and monetisation, constitute challenges and transformations in the complex and ever-evolving dominant societal system in the social world. This societal system embeds— among other concepts— the neoliberal idea of valuation (Glynos and Voutyras, 2021). It is this complex interplay of different challenges within the ever-evolving societal system of practices and processes that this thesis seeks to analyse from the perspective of employee-centric performance practices in organisations.

Similarly, to Glynos and Voutyras (2021), this thesis rejects the idea that performance-oriented practices in organisations are neutral and stable activities in our societal world; rather, the

practices' positioning and underlying discursive narratives must be addressed and challenged. Although the economic and power-related challenges of these practices are useful, much remains to be uncovered to enable a deeper understanding of and engagement with organisational practices and how they are experienced by minority groups of employees. The concept relevant to posing and answering these questions is *hegemony*, as developed by the political theorists Laclau and Mouffe (2014). I shall now turn to this concept of hegemony, and Laclau and Mouffe's theoretical framework to flesh out a more concrete analytic discussion of the underlying (ontological) underpinnings of performance in Section C of the chapter.

Hegemony through post-structuralist discourse theory

Inspired by traditional Marxism and psychoanalysis, Laclau and Mouffe (2014) radicalised and reconstituted Marxist thoughts into their post-Marxist and post-structuralist school of thought for the purpose of engaging critically with political and social reality. The conceptualisation of the complex term 'hegemony' is at the heart of the political and social theory formulated by the Essex School. For Laclau and Mouffe (2014), hegemony embeds several key concepts that advance our understanding of the social world and the societal process by which meaning is made. First, I shall turn to the concept of hegemony before addressing the concepts that Laclau and Mouffe (2014) developed out of the concept of hegemony— namely, *discourse*, *radical contingency* and *negative ontology*.

The word 'hegemony' as understood by Laclau and Mouffe dates back to Marxist thinkers, such as Rosa Luxemburg and Lenin, who used the word during debates of the Second and Third International. However, it was the Italian Marxist Gramsci who broadened its scope extensively while imprisoned under Mussolini's fascist regime. In contrast to the Marxist tradition, Gramsci understood hegemony as a category within which to analyse the formation and interference of power structures (Mouffe, 1979) in which '... politics ... becomes more a

process of constructing relationships and agreements' (Howarth, 2000, p. 90). Gramsci thus moved away from the recognition of hegemony as a struggle whose character can only be analysed in terms of class and now viewed it instead as a contingent struggle between different social groups, even if class continued to be a key agent in the articulation of interests. These Gramscian thoughts were a key tenet for Laclau and Mouffe (Bloom, Smolovic Jones and Woodcock, 2021) in the development of their political theory.

Radicalising Gramsci's concept of hegemony, Laclau and Mouffe use the term to define 'systems of domination which are formed through power struggles that become sedimented over time' (Howarth, 2000, p. 84). Put simply, for Laclau and Mouffe (2014, p. 120), hegemony refers to the current dominant processes that build and shape the dominant discursive narratives of society and that are accepted as the status quo by the societal majority and morally consented to by societal elites (Howarth, 2000, p. 104). However, these processes are more complex, as these discursive narratives are constantly forming, ordering and re-ordering our social relations through the lens of dominant ideas and their associated practices (Laclau and Mouffe, 2014, p. 120).

These discursive processes merely appear to be permanently fixed and fully constituted or stable. Laclau and Mouffe (2014, p. 100) argue that such a social fullness or invisibility of contingency is communicated by social elites to ensure the status quo of discursive narratives and current regimes. However, the category of hegemony itself presupposes the inherent openness of all structures and the possibility of continually ordering and re-ordering discursive narratives and their subsequent *disruption* (Laclau and Mouffe, 2014). When dominant discursive narratives are disrupted, Laclau and Mouffe (2014) speak of *dislocation* and *counter-hegemony* (Bloom, Smolovic Jones and Woodcock, 2021).

The concept of hegemony is central to this thesis' theorisation of the dominant organisational activities, norms and behaviours embedded in contemporary workplaces' performance-based quantification practices. Moreover, it embeds key responses to Laclau and Mouffe's understanding of ontology or how meaning is constructed in the world (Howarth, 2013).

Conceptualising discourse, radical contingency and lack as ontology through hegemony

Central to Laclau and Mouffe's (2014) conceptualisation of hegemony is the concept of *discourse*. Their theory focuses on understanding the processes behind the creation and construction of societal concepts (such as language) and societal relations (such as hierarchies) as well as their effects in fixing the social meanings or discursive narratives of the world (Howarth, 2013). For Laclau and Mouffe (2014), it is important to not to reduce discourse to either language or the material world. In other words, discourses must be understood in the context of generalised language, such as words and texts as well as sound, sight and touch (Glynos, 1999). Armstrong (2015) offers the example of smoke, which is usually associated with fire but is also associated by Catholics with a newly elected Pope in the Vatican. Armstrong's example demonstrates how practices and behaviours can have specific meanings in certain contexts. To fully understand the workings of the societal world, these practices and behaviours must be recognised in discourse analysis.

Ultimately, Laclau and Mouffe's (2014) understanding of discourse evolves around linguistic and non-linguistic *elements*, as well as their role in shaping the societal world. This meaning-making process is best explained by Stuart Hall (2007): 'Discourses are ways of talking, thinking, or representing a particular subject or topic', Hall explains (2007, p. 58). 'They produce meaningful knowledge ... this knowledge influences social practices, and so has real

consequences and effects', he concludes (2007, p. 58). Laclau and Mouffe emphasise these meaning-creating consequences or effects using the example of a football game:

If I kick a spherical object in the street or if I kick a ball in a football match, the physical fact is the same, but its meaning is different. The object is a football only to the extent that it establishes a system of relations with other objects, and these relations are not given by the mere referential materiality of these objects, but are rather socially constructed. (Laclau and Mouffe, 1987, p. 82)

The discursive narrative of a football game visualises how all social configurations are meaningful and always operate within power relationships. Although the physical object of the football does not necessarily carry any specific meaning when divorced from any context, it carries inherent meaning in the cultural and social contexts of a football game. During the game, every player must be familiar with the rules to participate, including the unspoken rules pertaining to the yellow and red cards. Here, the referee, as the impartial party, operates within a hierarchical power system. For Laclau and Mouffe, all social configurations are shaped into discursive narratives by such power relationships. Hall (2007, p. 58) expands on this thought when he observes that 'discourses are not reducible to class-interests, but always operate in relation to power ...'.

The example of the football game can be transposed to the workplace, which also involves activities, norms and behaviours that carry specific meanings in the context of organisations. First, workplaces operate according to a hierarchy, with a referee of sorts who operates within the power system. This position would usually equate to that of the line manager, who ensures that employees adhere to the workplace's spoken but also unspoken rules and protocols. Such protocols include attendance and commencement of work at an organisation-wide agreed-upon time each morning.

Second, some practices make sense only within the context of work within an organisation. One example is the planning and execution of so-called 'away days'. During an away day, employees are paid to leave the premises of their workplace for team-building exercises or to discuss the organisation's potential future developments. Conference attendance offers another example: employees are paid to meet internal and external colleagues and competitors at venues to listen to talks and engage in debates with the aim of improving their knowledge of the organisation and industry. These events typically operate according to spoken and unspoken rules, such as dress codes and hierarchy. The application of Laclau and Mouffe's political theory enables the visualisation of these social configurations for the purpose of understanding their origins and critiquing them. The thesis addresses these meanings and configurations through the lens of work performance and coeliac disease.

Laclau and Mouffe's conceptualisation of discourse necessitates two important ontological positions. First, if discourses cannot be reduced to class interests but always operate in open power relationships, meaning must be pluralistic and contingent (Howarth, 2013). In other words, discourses and hegemonic processes can only form in a world in which heterogeneous meaning exists and can be questioned and transformed by groups who disagree with the current hegemony. For Laclau and Mouffe (2014), the development of hegemony is a complex process; nonetheless, it requires only a simple precondition: that the meanings of discursive narratives are only partially fixed. Although hegemonic discourses may appear to be fully constituted or socially complete, they are inherently open to contestation through alternative forms of social representation and excluded possibilities (Howarth, 2013, p. 152). Laclau and Mouffe (2014, p. 125) argue that something that is required to understand the inner workings of the system is invariably excluded from the discursive narrative.

The social structure 'family', for instance, is typically understood through the terms 'father', 'mother', 'sister' and 'brother'. Although these terms enable an individual to realise the

structure ‘family’, the concept itself is not part of this internal system but is excluded and thus external to it (Glynos *et al.*, 2009, p. 08.) Thus, to understand the internal meaning of a discursive narrative, Laclau and Mouffe (2014) argued that it is impossible for the structure to be closed. Their rejection of the completeness of structure is what they understand as *radical contingency* (Glynos and Howarth, 2007). What happens when alternative forms of social representation form and express excluded or counter-hegemonic possibilities? Laclau and Mouffe refer to these as *antagonistic* processes. The concept of *antagonism* will be discussed in Section C of this chapter to illustrate different discursive scenarios.

At this juncture, let us return to the second ontological presupposition required for the conceptualisation of discourses. If all structure is incomplete, or radically contingent, the social aspect is always lacking. As explained above, it is always necessary to look to the system’s exterior to create meaning. Put simply, our societal discourses are invariably missing something. It is this *lack*, or *negativity*, that Laclau and Mouffe (2014, p. 37) reflect on with the aim of breaking with the class-essentialism of traditional Marxist theory and which they use to rework the concept of ontology. Laclau and Mouffe (2014) borrow the concept of *lack* from psychoanalysis.

Laclau and Mouffe (2014) were particularly influenced by the works of French psychoanalyst Jacques Lacan. Lacan’s clinical work has long been regarded as a useful analytical tool in the social sciences for the study of political dynamics and societal experiences (Lapping and Glynos, 2018; Lapping, 2011; Cederström and Grassman, 2010). Lacanian psychoanalysis has found a limited audience in critical accounting where it is used to demonstrate the limits of accountability, transparency and recognition (see Roberts, 2009). Within critical management studies, Lacan is frequently used to explore organisational ethics, identity and resistance (see Arnaud and Vidaillet, 2018; Hoedemaekers, 2016; Fotaki and Harding, 2013; Ekman, 2013; Fleming, 2010; Jones, 2010). It is within this literature that members of the Essex School reflect

on and navigate organisational phenomena and workplace practices (e.g., Glynos, 2021; Stavrakakis, 2010; Glynos, 2010).

In their work, Stavrakakis (1999) and Glynos (2021) return to Laclau's (1987) initial theoretical debates on the necessity of substituting post-Marxist political theory with psychoanalysis (Stavrakakis, 2010). For Laclau, the Lacanian notion of lack is an essential tool in the rejection of reductionist processes in the formation of societal relations (Glynos and Stavrakakis, 2010). More specifically, the notion of lack allows Laclau and Mouffe to explain the inherent openness of all structures and the possibility of continually ordering and re-ordering the hegemonic order (Glynos and Stavrakakis, 2010, Laclau, 2005, p. 71) without linking these hegemonic processes to class struggles or the general Marxist position of positively foreclosed systems (Howarth, 2000).

While an explanation of Lacan's notion of lack and all necessary presumptions made by Lacanian psychoanalysis lies beyond the scope of this thesis, it is appropriate here to explain Laclau's thought process concerning the linkage of political and social practices to the inability to fully express oneself.

According to Lacan, it is impossible for an individual to attain full closure of the self (Stavrakakis, 2010). To confirm his ideas, Lacan observed infants at different stages of their early life development. Crucially, he noted that infants first establish a sense of bodily totality when they first recognise their self-image in a mirror. This affirmation of the self is separate from the significant presence of a mother or father figure (Stavrakakis, 1999, p. 17). Lacan characterises this identification process as the 'mirror stage' or 'imaginary order' (Fink, 1999, p. 88).

However, this integration is short-lived, as infants must pass from the *imaginary* to the *symbolic* identification *order*. In other words, the early developmental stages of infancy include

a more or less traumatic encounter with language. Drawing on structural linguistics, Lacan asserts that once an infant learns to speak, to become part of the ‘big Other’ (e.g., language, culture and the law), they experience language as a barrier to communicating their needs or expressing themselves fully (Fink, 1999, p. 88). This barrier’s resistance to penetration persists into adulthood. Consequently, some excess or remainder of meaning that individuals will never be able to fully express or represent is always present. For Lacan, this excess is beyond the reach of the symbolic and imaginary orders (the *Lacanian real*), with human beings attempting to construct (unsuccessful) fantasies³ that promise that they will attain the impossible sense of self-closure or fullness (Stavrakakis, 1999, p. 107). Now, Laclau presumed that this impossibility of closure must also have some kind of presence in political and social practices as well as their transformation:

... [E]stablishing the non-immanent and ever-threatened character of any collective identity (resulting from the negativity inherent to antagonism) allows the consideration of class struggle as a dialectic of identifications composed around a real/impossible kernel ... [T]he hegemonic relationship can be thought only by assuming the category of lack as a point of departure. (Laclau, 1987, pp. 331 and 333)

For Laclau, Lacan’s observations also apply to collective human processes and hegemonic formations of discursive narratives: not only is there an incompleteness of the experiences of human beings through language but it is also impossible for society to attain a full representation of the social world. In other words, it is not possible to create a closed society or permanent social meaning (Glynos and Stavrakakis, 2010).

³ Laclau did not integrate the concept of fantasy into his political thoughts. However, the concept plays a crucial role in the LoCE. As such, the Lacanian concept of *fantasy* will be discussed in Section D in relation to *fantasmatic logic*.

In summary, the Essex School presupposes that social representation is invariably lacking and incomplete, thus demonstrating the possibility for multiple meanings in social representation as well as political and social practices. As meaning is always constructed through the presence of signs (Howarth, 2000), Laclau and Mouffe (2014) turn to the concepts of *signifiers* and *nodal points* to conceptualise the processes of their concept of hegemony. This so-called signification process or discursive turn is discussed in the next section, as signifiers are central to the analysis of hegemonic and counter-hegemonic practices in organisations.

C. The ontological turn in discourse narratives: The presupposed concept of performance and its challenging through antagonism and dislocation

Meaning carriers of performance: privileged signifiers, floating signifiers and nodal points

The above section focused on introducing the thesis' theoretical approach to move beyond the presupposed definitions and conceptualisations of performance and, more generally, performance-based practices in workplaces. This thesis understands performance as an ontological category that requires investigation and questioning of what 'counts' as performance in contemporary workplaces. In this sense, performance becomes an 'entry point' for an ontological inquiry. This inquiry enables an investigation of the conditions that enable one or another kind of performance. The previous section demonstrated how central presuppositions and the concept of hegemony in Laclau and Mouffe's political theory provide the theoretical underpinnings for such an undertaking. In particular, Laclau and Mouffe's understanding of hegemony allows us to ask under what conditions one or another definition of performance becomes accepted in workplaces or contested by employees.

To summarise, for Laclau and Mouffe (2014), the meaning of the social world is always pluralistic and inherently incomplete, with discourses moving beyond the written and spoken words. As such, hegemonic systems form and re-form between opposing social relations, enabling a transformation of the hegemonic order. In accordance with these presumptions, the meaning of performance in contemporary organisations may be regarded as a partially fixed and hegemonic narrative that is open to practical contestation and theoretical (ontological) investigation. The term ‘performance’, as it is used in management accounting, is thus a constructed and accepted mechanism. However, its acceptance does not render the current meaning of performance complete. Therefore, it is crucial that this thesis follow Laclau and Mouffe’s (2014) presumption that universal meaning oversimplifies the complexity of societal structures.

Laclau and Mouffe assert that anything may be a carrier of meaning. These carriers are so-called ‘signifiers’ (Howarth, 2000). In this regard, Laclau and Mouffe build on structural linguistics— in particular, the Saussurean concept of the *sign* forms the foundation of Laclau and Mouffe’s understanding of signifiers. Since de Saussure, it has been widely accepted that the *sign* is the key component of language. Each sign connects a *signified* (= concept) and a *signifier* (= sound–image) (de Saussure, 2011, p. 114). These signs can only be understood through their differences. For instance, a mother is a mother insofar as she is not a father or a daughter. In other words, meaning is structured through a system of differences between relational elements (de Saussure, 2011). Beyond the assumption of difference, de Saussure made two more presumptions regarding the system of language: according to de Saussure (2011, p. 113, p. 122), the sign’s connection is arbitrary and simultaneously fixed with the concept dominating the signifier.

Lacanian theory challenged de Saussure’s understanding of the language system and the presentation of the sign. These two assumptions are relevant to this thesis in light of their

adoption by Laclau and Mouffe in their understanding of the workings of the signifier. First, psychoanalysis criticises the assumption of a closed system of language. From a linguistic perspective, both signifier and signified are always open to change, demonstrating that structures of meaning can never be stable. Second, Lacan reversed de Saussure's sign, arguing that it is the signifier that dominates the signified. Because meaning is invariably lacking and never fully attainable, there is a continuous search for the 'correct' or pure meaning that can be explained through the signifiers. As such, Lacanian theory shows how multiple (or no) meanings may be attached to a single signifier. Drawing on Lacanian theory and Saussurean linguistics, for Laclau and Mouffe (2014, pp. 97 and 98), one signifier—the prioritised signifier—may carry multiple meanings or significations. Thus, the signifier 'performance' may be the carrier of the meanings 'efficiency', 'effectiveness', 'production', 'achievement', 'profitability' and 'capability', among others. This signifier would fit within the current dominant hegemonic discourse of contemporary workplaces.

The instability of social structure that Laclau and Mouffe (2014) presume enables a different type of signification: given that meaning is only partially fixed, it is possible that opposing social meanings will evolve that are not considered within the current hegemonic order (Laclau and Mouffe, 2014, p. 123). Such rival meanings carry the possibility to suspend and transform the current hegemonic meaning (Laclau and Mouffe, 2014, p. 108). Laclau and Mouffe (2014, p. 108) refer to these as *floating signifiers*. For instance, Robert's understanding of performance as 'self-reflexivity' has the potential to develop the privileged signifier of performance into a *floating signifier*, as it challenges the terms' existing meanings and could thus lead to a new hegemonic landscape.

What would need to happen for Robert's understanding of performance to be formally integrated into the hegemonic narrative? Above all, and similar to hegemonic understandings of performance, the meaning of 'reflexivity' would have to form a privileged discursive point.

This so-called *nodal point* allows for the development of a partial fixation in the signifying chain (Laclau and Mouffe, 2014, p. 100). This *moment* is key for the integration of a novel discursive narrative into the current hegemonic order and the formation of part of a broader challenge and transformation of the existing system. Should such an integration fail, the discursive piece remains nothing more than an *element* outside the signifying chain.

Performance as an antagonistic and dislocatory nodal point

Reflecting on hegemonic processes, these can only form and re-form through the development of *nodal points* and the unlimited number of *floating signifiers* in the signifying chain. Laclau and Mouffe (2014, p. 82) refer to these formations in the signifying chain as *practices of articulation*:

The major aim of hegemonic projects is to construct and stabilise the nodal points that form the basis of concrete social orders by articulating as many available ... floating signifiers as possible. (Howarth and Stavrakakis, 2000, p. 15)

When these practices of articulation support the current hegemonic order, there is an equivalence within the discursive narrative. For instance, the signifier 'performance' carries the meaning of 'production', 'effectiveness' or 'accomplishment'. All three of these meanings provide an identical meaning to the signifier that can be easily linked, thus reinforcing the signifier's overall acceptance in society. For Laclau and Mouffe (2014, p. 113), signifiers must always be somehow equivalent to a certain level to ensure a partial fixation of the discursive narrative or in other words, to collapse differences. For instance, the equivalence or bundling of relational values, such as 'mother', 'father', 'daughter' and 'son' under the social concept of 'family', is only made possible by the existence of a linguistic system outside the structure

of family. By saying what things are not, linguistic systems of the interior and exterior are created (Laclau and Mouffe, 2014, p. 114).

This Saussurean idea of difference becomes central to Laclau and Mouffe's (2014) political theory because they understand the struggle towards collapsing differences as a discursive strategy (the *logic of equivalence*) (Laclau and Mouffe, 2014, p. 130). However, every signification process is inherently relational, with opposing signifiers attempting to achieve the opposite: they attempt to include and expand the scope and meaning of nodal points by adding oppositional signifiers (the *logic of difference*) (Howarth and Stavrakakis., 2000, p. 11). For instance, the logic of difference would be achieved through the incorporation of the signifier 'self-reflexivity' into the nodal point 'performance'. The *logics of difference and equivalence* are thus not only relational, but also provide the precondition for the creation of discursive narratives and, ultimately, hegemony. This precondition is *antagonism*:

... [H]egemonic practices presuppose a social field criss-crossed by antagonisms, and the presence of elements that can be articulated by opposed political projects. (Howarth and Stavrakakis, 2000, p. 15)

As such, the logic of difference is nothing other than the integration of *antagonistic* and *dislocatory* elements that function as an expression of excluded possibilities into the hegemonic discourse (Howarth and Stavrakakis, 2000, p. 09; Laclau, 1996, p. 39). For instance, for the interviewee Robert, performance means that a person is 'self-reflexive' with respect to tasks that do not go as well as planned, that they can 'reflect on it' and 'learn from that experience'. This meaning of performance has nothing to do with the hegemonic meaning of performance. It is antagonistic and, if successfully integrated into the signifying chain, would expand the current signification chain.

In addition to forming a logic of difference to the current equivalence, it would also create a *frontier* as the concept of performance is challenged, causing a *dislocation* (Laclau, 1996, p. 38) ‘Reflexivity’ has less to do with ‘production’ or ‘accomplishment’. The signifier ‘self-reflexivity’ even rejects the meanings that cohere around ‘efficiency’ and instead expands the meanings that cohere around ‘accountability’. This accountability would not entail expanding the discursive narrative of organisational monitoring but rather would entail a sense of responsibility to the self.

When articulation is successful and a new hegemonic landscape develops, the Essex School speaks of *rearticulation* (Laclau and Mouffe, 2014, p. 12). In other words, *counter-hegemonic* narratives form, causing disruption, or dislocation, to the dominant hegemonic order (Laclau and Mouffe, 2014, p. 39). Robert’s understanding of performance as ‘self-reflexivity’ thus demonstrates a disruption to performance-based quantification practices. This is because the expansion of meaning leads to criticisms and— hopefully— to the rejection of previous hegemonic discursive narratives of performance. Beyond the dislocation that occurs in the process of the antagonistic formation of logics of difference, Laclau (1990, p. 66) recognised dislocation as a precondition for the formation of an oppositional hegemonic project. More specifically, for Laclau (1990, p. 66), times of crisis invariably present an environment in which oppressed forms of meaning come under renewed scrutiny.

The global COVID-19 pandemic represents such a once-in-a-lifetime dislocatory event and has given way to the level of crisis necessary to reactivate repressed forms of meaning. In this thesis, I examine the hegemonic order of employee-centric performance-based quantification practices in contemporary organisations through the experiences of employees living with coeliac disease and during the COVID-19 pandemic. However, Laclau and Mouffe’s ontological analysis of discourse makes it difficult to apply their highly abstract theory to concrete ‘real-world’ examples (Glynos and Howarth, 2007). The next section details the

supplemented theoretical framework that provides a methodological toolkit for undertaking such practical research into the current hegemonic order in organisations.

D. Turning to the Logics of Critical Explanation

How do hegemonic discourses evolve? How can alternative discourses evolve and what happens to them? To examine and evaluate the processes and characteristics of current hegemonic discourses— such as organisational practices around health and performance— in depth, Laclau and Mouffe’s (2014) political theory must be supplemented with a framework that facilitates the systematic analysis of the development and transformation of such discourses. Agreeing with the theoretical presupposition made by Laclau and Mouffe (2014) on radical contingency and negative ontology, Glynos and Howarth’s (2007) LoCE framework bridges the gap between Laclau and Mouffe’s ontological analysis of discourse and the need for a methodological toolkit with which to navigate, evaluate and criticise hegemonic practices. More specifically, the LoCE approach provides a catalogue of analytical tools that facilitate the explanation of dominant and subordinate discourses in society, exploring their origins and evaluating reasons for their shortcomings and successes over relevant periods. Howarth summarises the framework’s field of application as follows:

What are the origins of particular discourses ...? How can they be characterized? How and why are they sustained? ... And ... how can discourses be evaluated and criticized? My response to these questions is captured by the phrase *logics of critical explanation* ... Very schematically, this approach consists of five connected steps [:] ... problematization ..., reproduction ..., logics ..., articulation ... and critique. (Howarth, 2010, p. 324)

As such, the LoCE framework characterises, evaluates and criticises the societal structures and relations theorised by Laclau and Mouffe (2014) in *Hegemony and Socialist Strategy*. The LoCE framework is relevant to this thesis insofar as it facilitates the characterisation of current hegemonic discourses in organisations. This means that the LoCE framework, through the *social, fantasmatic and political logics*, facilitates the characterisation of dominant workplace activities and behaviours and their underlying rules and norms. Moreover, countering activities, behaviours and norms can be identified. These countering narratives either contest and transform or sustain the dominant workplace narratives. The thesis concentrates on hegemony and the establishment of counter-hegemony in the performance-based quantification practices of contemporary organisations and employees living with coeliac disease. For these existing (counter-)narratives, the LoCE framework is a useful tool that helps in identifying them and understanding their process of development. The LoCE framework further supports the addressing of shortcomings and problems associated with hegemonic organisational practices. The next section will provide a focused overview of how the LoCE framework's five steps supplement this thesis' theoretical framework in addition to a broader discussion of the framework's application in the critical accounting and management literature.

The retroductive cycle as an analytical tool for an ontological discourse theory

This thesis concentrates on the characterisation, evaluation and critique of hegemonic and counter-hegemonic orders of performance-based quantification practices and norms in contemporary organisations. These practices and norms are explored through the lived experiences of employees with coeliac disease.

Through the theoretical concept of the *retroductive cycle* within the LoCE approach, Glynos and Howarth (2007, p. 33) provide the necessary conditions to explain, describe, evaluate and criticise problematised social phenomena, such as the prioritising of performance over health

in organisational practices. For Glynos and Howarth (2019; 2007), research in the social sciences has to acknowledge the non-linear nature of social phenomena rendering the interpretations and observations of positivist law-like generalisations (e.g., Popper, 1980; Hempel, 1942) and hermeneutical approaches, such as contextualised self-interpretations (e.g., Bevir and Rhodes, 2005; Taylor, 1985) limiting and restraining. Whereas hermeneutical approaches overplay the importance of historic context, positivist research mechanisms take pre-existing categories and causal mechanisms for granted (Glynos and Howarth, 2019). More specifically, Glynos and Howarth (2007, pp. 18 and 19) argue,

Our main critical argument is that it is problematic to model social processes on natural processes in this way— whether as universal laws, causal generalizations, or robust empirical correlations— because it leads to rather narrow conceptions of testing and explanation ... In short, our target is the law-like conception of explanation and testing that the causal law paradigm elevates to the status of an ideal.

The retroductive cycle concept facilitates research into governing practices, norms and behaviours or institutions in addition to their underlying concepts and assumptions of operation (Glynos and Howarth, 2007). This cycle is characterised by the researcher's perpetual back-and-forth movement between the elements of Foucauldian *problematization* (Bacchi, 2012), pre-theorisation, *retroductive* explanation, theorisation, *articulation* and *critique* (Glynos and Howarth, 2007, p. 19).

The thesis' research problem, which was outlined and explained in depth in the Introduction, is encapsulated as a research puzzle emerging from an extract documenting the lived experiences of the interviewee Cheryl. Cheryl described how the publishing company she works for allows for a generous amount of sick leave to manage her coeliac disease, yet her individual targets (as one example of performance-based quantification practices) are not

adjusted to accommodate her disease. This situation causes Cheryl to experience pressure and stress, and so she comes up with her own way of compensating for her coeliac disease in her work practices.

The problematised social phenomena stem from the underlying presumption of what performance means in contemporary organisations and the fact that long-term health accommodations in the workplace never entail a re-adjustment of individual employee performance expectations and only ever extend to certain diseases. An interrogation of the underlying concept of performance and approaching it as a construct of the hegemonic order through the triad of the *logics* will facilitate a non-subsumptive research inquiry. Although the thesis begins its inquiry embedded in other critical accounting and management studies focusing on organisational performance and minority groups (van der Kolk, 2022; Kokot-Blamey, 2021; Beck, Brewis and Davies, 2021; Haynes, 2008a; 2008b), I deviate from their underlying presumptions regarding performance. Rather, the thesis explores the (ontological) level of performance. This problem-driven approach allows for alternative readings and explanations of performance and the hegemonic order of organisations' performance-based quantification practices. This rearticulation is based on the analysis of oral testimonies, UK laws, explanatory notes, UK governmental legal advice, UK parliamentary committee discussions, UK parliamentary debates and media articles.

The thesis' research problem follows Glynos and Howarth's (2007) advice as to how a robust research puzzle might be identified. First, Glynos and Howarth (2007) advocate that research problems and possible solutions be identified by analysing the competing meanings of human actions and practices. That is, the behaviours, thoughts, practices or actions must be mapped out and actively constructed as a research problem by the researcher. Second, Glynos and Howarth (2007) stress the importance of analysing problems within their own historic contexts, locating them at an appropriate level of analysis in terms of complexity and abstraction. In this

sense, Glynos and Howarth (2007) follow Foucault, who understood problematisation as a process that describes phenomena, events and thoughts that appear disruptive to the current conditions of the investigated society (Bacchi, 2012).

Although the researcher's own values and opinions must be taken into account, the framework steers away from self-interpretations and focuses instead on the instability of societal contexts and histories that function as anchor points in debates with other researchers. In this thesis, Glynos and Howarth's (2007) methodological research approach is adopted as an extension of Laclau and Mouffe's political understanding of hegemony in concrete 'real-life' examples. Specifically, it is used to construct a case study that can characterise, explain, analyse, evaluate and criticise current hegemonic practices in organisations that prioritise one presumed meaning of performance over employee health. This case study is outlined in Chapter Four.

Building on Laclau and Mouffe's (2014) presumption that the meaning of the social world is always inherently incomplete with discourses (re-)ordering through meaningful signifiers within a partially fixed system, Glynos and Howarth (2007) operationalise core concepts to provide an ontological research approach to social phenomena. The LoCE critically explain and highlight the constructed mode of social hegemony through a series of *logics* (Glynos and Howarth, 2007, p. 11).

The logics are the key parameters that Glynos and Howarth use to explain, characterise and criticise any forms of regimes, rules and practices that govern, contest, stabilise or change our social practices, norms and behaviours (Glynos and Speed, 2012; Glynos and Howarth, 2007). That is, the logics are units of explanation that facilitate the identification, understanding and interpretation of any constructed hegemonic social order. Glynos and Howarth (2007, p. 136) cited Wittgenstein's example of a chess game to illustrate this idea: the game of chess operates according to a set of presumed and underlying rules that a player must understand and adhere

to. Only by grasping the logic of chess and its practices can a player develop the strategies and tactics required to play and, ultimately, win a game (Glynos and Howarth, 2007, p. 136).

The social, political and fantasmatic logics

In this sense, the logics support researchers in characterising and understanding how meaning and values are produced within the practices of a particular social domain and how these are maintained or contested across different social regimes (Glynos and Speed, 2012). The logics approach distinguishes between three interlinked logics: *social*, *political* and *fantasmatic*:

... [S]ocial logics enable us to characterize practices in a particular social domain ... Political logics provide the means to explore how social practices are instituted, contested and defended ... with the logic of fantasy we aim to capture a particularly powerful way in which subjects are rendered complicit in concealing or covering over the radical contingency of social relations. (Glynos and Howarth, 2007, pp. 133 and 134)

Social logics thus capture the social regimes and practices that have been accepted and taken for granted within society. They also denote norms and behaviours that have been socially routinised over time and follow underlying presumptions of how things should be done (Glynos and Howarth, 2007, p. 137). By contrast, *political logics* grasp the underlying conditions and dynamics that sustain or transform these social logics. Specifically, political logics make it possible to examine why and how social practices exist in day-to-day life in the way they do and what other practices have been excluded (Glynos and Howarth, 2007, p. 141). Finally, *fantasmatic logics* complement the political logics so that we might comprehend why certain social practices and regimes can manifest themselves and why certain narratives (do not) act as a gripping force to challenge pre-existing conditions (Glynos and Howarth, 2007, p. 145). Fantasmatic logics function as an additional explanatory layer in addition to the political logics investigating collective and individual fantasmatic and idealised narratives, with the aim of

fleeing the unstable structure of social practices and relations. As Glynos and Howarth (2007, pp. 145 and 146) clarify,

The role of fantasy in this context is not to set up an illusion that provides a subject with a false picture of the world, but to ensure that the radical contingency of social reality remains in the background ... the role of fantasy is to actively contain or suppress the political dimension of a practice. Thus, aspects of a social practice may seek to maintain existing social structures by pre-emptively absorbing dislocations, preventing them from becoming the source of a political practice. In fact, the function of many management and governance techniques could be seen in this light.

The role of fantasy in fantasmatic logic derives from Lacanian psychoanalysis. For Glynos and Howarth (2007, p. 146), fantasy captures the desire to keep the incomplete structure of all societal systems at bay and to override this societal condition. In Section B of this chapter, I introduced the psychoanalytical notion of lack. For Lacan, it is impossible to attain full closure of the self or to express oneself fully through language (Stavrakakis, 2010). This lack, which is actually a lack of *jouissance* (the prohibition of enjoyment), results— for Lacan— in the construction of fantasies (Glynos and Stavrakakis, 2008, p. 261). In other words, fantasies promise but invariably fail to deliver full closure or expression of the self by attempting to override the unstable structure of the social. The role of fantasy, then, is to provide closure by filling the emptiness (Glynos and Stavrakakis, 2002, p. 30). These fantasies do not need to operate in favour of the self; they only need to provide a positive experience out of the unstable structure that is feared (Glynos, 2021). In this thesis, fantasmatic logics will be key to understand how social logics are maintained and what discourses employees invest in at work to sustain a particular image of life through their experiences of coeliac disease.

While this thesis utilises all three logics in its analysis, its emphasis is on the fantasmatic and political logics to address, evaluate and critique the dynamics and idealised narratives that

(de)mobilise the current hegemonic order of performance-related practices in contemporary organisations.

Glynos and Howarth (2007, pp. 135 and 136) construct this triad of logics by revisiting initial thoughts on the concept of logic, according to Laclau, who characterises and develops a social logic as a category of discourse. For Laclau (2000; 2005) this category of logic acquires an ontological status over time. Laclau (2000, p. 76) argues: ‘... the logic answers to a different kind of question: how entities have to be to make those rules possible’. In *On Populist Reason*, Laclau (2005, p. 117) then clarifies that this logic involves some form of ‘rule-following’ or norms, while another logic must exist that governs the institution of that rule-following. These thoughts constitute Glynos and Howarth’s (2007) ‘entry point’ to constructing the three logics and developing the LoCE framework.

As such, the three logics function as the core parameter of the LoCE that enables Glynos and Howarth to formulate the retroductive cycle. The triad provides the core conditions required for investigating and explaining problematised phenomena in society. The retroductive cycle highlights the restraining presumptions of causal law-like reasoning in social research. First, deductive reasoning only allows for the pre-existing categorisation of phenomena through mathematical hypothesis testing; it does not question the pre-existing category required to test this hypothesis in the first place. In other words, deductive research is solely occupied with the concern that the chosen hypotheses should hold true in testing. Second, inductive reasoning is equally limiting. Although this approach takes observations into account in constructing a theoretical framework, induction adopts its conclusions from that which can be observed (Glynos and Howarth, 2007).

The retroductive cycle overcomes these problems by providing the tools required to examine the radical contingency of all social structure and by addressing the underlying conditions of

the empirical inquiry. As outlined earlier in this section, this is achieved through the construction of a research puzzle that problematises underlying presumptions in social practice.

The triad of logics facilitates a back-and-forth movement between the empirical investigation and the theory, allowing for the construction of convincing and credible explanations (*retroductive explanation*). As these explanations involve a plurality of complex and often heterogeneous (incomplete) structures, the process of *articulation* is required to order and assemble a complex yet singular and persuasive explanation of the research puzzle. This explanation may be discussed with and *critiqued* by other scholars (through the contestation of the partially fixed system). As Glynos and Howarth (2007, p. 19) remark,

... [We] propose instead one overarching logic of investigation comprising three interlocking moments: the *problematization* of empirical phenomena; the *retroductive explanation* of these phenomena; and the *persuasion* of – and *intervention* into – the relevant community and practices of scholars and lay-actors.

In sum, the LoCE allow for the characterisation, explanation, evaluation and critique of the current contemporary workplace practices grounded in the hegemonic understanding of performance and health. The logics not only facilitate the examination of current practices (social logics) but also allow the investigation of how these practices are maintained, stabilised or contested (political logics) and why individuals are (not) gripped by practices or their counter-practices (fantasmatic logics).

In this thesis, the LoCE will be used to analyse the positions of both organisations and employees. A significantly more detailed outline of the developed case study and the utilisation of the triad of logics in conjunction with the collected data will be presented in the next chapter. The final section now turns to the last prerequisite of this chapter: the application of the LoCE in critical accounting and management literature. The section helps to ground and embed the

thesis' theoretical framework not only in the original literature but also to justify its value and use among scholars in the fields of critical accounting and management research.

The relevance of the LoCE in critical management and accounting literature

During the last two decades, Laclau and Mouffe's understanding of the concept of hegemony has been adopted by several scholars in the critical accounting and management fields to highlight the hegemonic role of accounting and calculative practices (Carter and Warren, 2019; Warren, Carter and Napier, 2019; Gallhofer, Haslam and Yonekura, 2015; Frezatti, Carter and Barroso, 2014; Spence, 2007; Willmott, 2005; Fleming and Spicer, 2003; DiFazio, 1998). For instance, Gallhofer, Haslam and Yonekura, (2015) and Gallhofer and Haslam (2007) applied the Laclauian concept to explore the role of hegemony in financial and sustainability accounting. They argued that accounting is a discursive narrative captured by hegemonic interests. For illustration purposes, they cited the example of financial accounting standards, which have become a tool to serve the interests of capital and wealth as a result of hegemonic forces (Gallhofer, Haslam and Yonekura, 2015).

In comparison, critical management scholars have focused on the concept of hegemony as it pertains to explorations of inter-organisational conflict and power struggles (Kenny, Whittle and Willmott, 2016; Walton and Boon, 2014; Lok and Willmott, 2014; Kenny and Scriver, 2012; Contu and Willmott, 2006). For instance, Contu and Willmott (2006) applied the concept of hegemony to their analysis of technicians' practices at an IT company to understand how power and capitalist work relations are sustained and reproduced. Using hegemony to critically consider the politics of production, they observed a construction of fantasy that supported the reproduction of capitalist ideas in the technicians' practices.

Similar to Lok and Willmott (2014), who used the concept of hegemony to analyse organisational resistance and identities, Contu and Willmott (2006) highlighted the key role

that fantasmatic identification plays in the reproduction of hegemonic practices in capitalist organisations. It is in this context, that critical management literature has highlighted the need for a framework that enables the analysis and construction of hegemony's underlying conditions and dynamics— that is, that allows us to understand what processes and conditions must be met so that practices (re)form as hegemony.

Using the LoCE framework, Willmott, Kenny and other critical scholars have begun to explain, evaluate and critique hegemonic practices in contemporary organisations and self-employment scenarios (see Tirapani and Willmott, 2022; Kenny, Haugh and Fotaki, 2020; Bal and Dóci, 2018; Hoedemaekers, 2018; MacKillop, 2018; Thompson and Willmott, 2016; Glynos, Klimecki and Willmott, 2015; Ekman, 2013; Glynos, Klimecki and Willmott, 2012).

For instance, and most relevant to this thesis, Hoedemaekers (2018) utilised the LoCE to explore competing accounts of the self at work. Conducting interviews with musicians, Hoedemaekers (2018) drew primarily on social and political logics to explore the role that affect plays in the creative sector. The study demonstrates that musicians represent their work in such a way that it meets the audience's expectations and the clients' perceptions. Musicians do so to ensure that they will remain employed (Hoedemaekers, 2018). For Hoedemaekers (2018), this notion of employability operates as a social logic as the musicians' behaviours demonstrate their acceptance of underlying social rules and norms. In this thesis, social logics are identified in a similar process by understanding the accepted rules and practices in contemporary workplaces relating to employees' performance and experiences of coeliac disease.

Hoedemaekers (2018) then draws on political logics to determine and analyse the dynamics and transformations at play that sustain or challenge social logics. The obligation to perform in response to audiences' and clients' demands creates a dilemma for artists, as it undermines

their creativity and artistic talents. Hoedemaekers (2018) argues that artists attempt to counter this dilemma through a micro level confrontation— the political logic of craft. This political logic challenges the social logics of employability as they reinforce musicians' independence. However, the political logic of craft cannot be relied on extensively because of the fear of unemployment. In other words, the political logic of craft reinforces the social logics of employability (Hoedemaekers, 2018).

This thesis undertakes a similar but more complex mapping of political logics that reinforce or challenge the identified social logics in relation to health- and performance-based practices at work. These dynamics are also explored using fantasmatic logics as a means of understanding which narratives 'grip' individuals living with coeliac disease, compelling them to adhere to or challenge organisational practices. The next chapter will present more concrete examples and a diagram of the analytical interplay of logics applied in this thesis.

E. Concluding remarks: From theoretical framework to research strategy

In this chapter, I outlined the thesis' theoretical approach and its relevance to the subject matter of this research as well as to the critical accounting and management literature. The concept of hegemony, as understood by Laclau and Mouffe (2014) and Glynos and Howarth (2007), is central to the development and analysis of the thesis' case study. This chapter's main takeaway points are as follows:

- In this thesis, I use Laclau and Mouffe's (2014) concept of hegemony. Hegemony denotes the process of the continual forming, ordering and re-ordering of our social relations, which manifest in widely accepted dominant discursive social narratives (Howarth, 2000). Through Laclau and Mouffe's theorisation of hegemony, accounting practices may be characterised as dominant and influential discourses.

- The concept of hegemony supports a response to the research puzzle that surpasses the explanations and debates initiated by scholars who apply ANT, process labour theory and governmentality. First, it stands in contrast to ANT's understanding of accounting as a neutral and stable actor in an actor–network. Second, by linking accounting practices to unstable and only partially fixed discourses, Laclau and Mouffe (2014) provide a space within which we might move beyond class interests as an explanation for power imbalances. This move beyond class interests is particularly important in this thesis, as the interviewees do not represent a homogeneous working class. Rather, employees with medical conditions, such as coeliac disease, struggle with their own workplace experiences in isolation from the experiences of the 'healthy' working class. Third, the thesis can build on governmentality theorisations by accepting the existence of multiple power systems that shape and (re-)order societal relations, continuously causing antagonisms and dislocations to emerge. As such, Laclau and Mouffe's (2014) concept of hegemony and its related concepts of discourse, antagonism, radical contingency and disruption provide a theoretical platform from which to address the thesis' research puzzle from an innovative research perspective.
- The research puzzle addresses the paradox of how organisational intentions to create more inclusive workplaces through well-being and inclusion practices are somewhat undermined by other organisational practices. Through Laclau and Mouffe's (2014) political theory, the thesis redefines this contradiction as an antagonistic and hegemonic struggle within the discursive narrative of performance in its critical case study (see Chapter Four, Section B).
- The thesis' focus on performance as a discursive narrative is made possible by Laclau and Mouffe's (2014) and Glynos and Howarth's (2007) differentiation of the ontical and ontological. By concentrating on performance as a discursively constructed

category subjected to hegemonic and counter-hegemonic force, the puzzle considers the underlying presumptions and conditions that society makes when engaging with the signifier ‘performance’. The thesis thus engages in an analysis of the signifier ‘performance’ from an ontological perspective, assuming that alternative, non-hegemonic understandings of performance exist. In this chapter, I provided the example of ‘self-reflexivity’.

- The focus on an ontological analysis of the research puzzle enhances the relevance and utility of the LoCE in this thesis. The LoCE provide the tools to interrogate the social configurations and meanings of performance-based quantification practices as well as centralised dynamics and personalised fantasies. Thus, the triad of logics helps to unpack the research puzzle through an exploration of the norms, practices, behaviours, dynamics, conditions and fantasies that undermine organisations’ efforts to create more inclusive workplaces through policies promoting employee well-being and inclusivity. For a practical discussion, this thesis’ research strategy focuses on the construction of a (LoCE-grounded) critical research case study founded on the lived experiences of employees with coeliac disease working in immaterial labour. In the next chapter, I turn to this critical case study.

Chapter Four: A critical case study of performance developed through the lived experiences of employees with coeliac disease

A. Overview of Chapter Four

Chapter Three outlined the theoretical framework that is applied in this thesis with the aim of understanding, analysing and critiquing the impact of performance-based quantification practices on the experiences of employees with coeliac disease in immaterial labour. The chapter laid out Glynos and Howarth's LoCE and relevant connections to Laclau and Mouffe's (2014) political theory of *Hegemony and Socialist Strategy*. In drawing on critical accounting and management studies that use the LoCE approach, the chapter also justified the approach's relevance and utility for this thesis.

The present chapter focuses on the use of the LoCE as a methodological toolkit. I use the LoCE to develop a critical case study of the lived experiences of performance measures in employees with coeliac disease. For this, I construct a 'most likely' health equality case scenario, building on Mol and Law's (2004) research appeal to listen to lived experiences. The critical case study addresses the thesis' research puzzle by constructing a space in which it is possible to investigate the organisational practices that promote well-being and inclusion-oriented practices, and those dynamics and conditions that undermine the effort.

I also provide an overview of the collected data. The data collection procedure was split into two parts. First, I collected *oral history* testimonies and journal entries from employees living with coeliac disease. Second, I collected secondary material in the format of UK (health) equality legislation and guidance, Equality Bill readings and committee debates, Houses of Parliament debates, employment Tribunal cases and media articles. Before concluding, the chapter outlines the analytical approaches adopted in this thesis to address the first two research

questions. To this end, I constructed a multi-layered analysis framework based on the three logics of the LoCE.

B. Building a critical case study

Following Glynos and Howarth's (2007, p. 202) guidance on conducting empirical research through the conceptualisation of case studies, this thesis develops an in-depth *critical case study*:

Case studies can be used not only as a means of developing an empirical and theoretical understanding of problematised phenomena or a way of ... generating explanations, but also as a basis of generalisation, comparison, and lending support to proto-explanations.

Through this case study, the thesis adopts an alternative perspective on performance-based quantification practices in contemporary workplaces— a wide range of organisations within the UK public and private sectors. These various organisations encompass self-employment scenarios, start-ups, small and medium enterprises, multinational organisations, governmental agencies, non-departmental public bodies, local government bodies and non-profit organisations. With the exception of one interviewee who worked in a building society, all workplaces may be categorised within the private and public sectors. Thus, observable workplaces are limited with respect to alternative forms of organisation, such as cooperative movements.

Returning to the construction of the critical case, I argue that the employment laws governing disability and health equality that have been introduced may be considered to render UK-based organisations 'most likely' to create inclusive workplaces that support employees with coeliac

disease through the transformation of leadership styles and workplace management. The fact that employees continue to report unsupportive and inflexible workplaces with static workflows in which their needs are not supported or in which they are sometimes even discriminated against raises doubts that such transformation has taken place since the regulatory intervention. It also raises the concern as to whether the Disability Discrimination Act 1995 and the Equality Act 2010 have in fact exacerbated the situation for employees with coeliac disease, given that the disease does not fit well within the categorised work adjustments and guidance regarding disclosure. Nonetheless, the judges of one employment Tribunal ruled that the claimant's experiences of coeliac disease amounted to a disability, as defined in the Equality Act 2010 (*Singh v NFT Distribution Operation Ltd.* [2018]). Thus, we cannot conclude outright that UK legislation has been wholly unsupportive of employees with coeliac disease.

In this context, the thesis problematises the definitions of performance through a critical investigation of performance-based quantification practices. I define these performance-based quantification practices as activities implemented within organisations with the aim of monitoring, recording, analysing and benchmarking an employee's attentiveness and effectiveness in their completion of tasks. These activities include strategic data measures, such as goalposts and performance metric systems; however, they also include everyday tasks, such as the completion of timesheets, attendance at formal and informal work gatherings, progress evaluations relating to work or personal capabilities, workload management and promotions.

The thesis examines what these performance-based quantification practices 'do' to the practices, norms and rules of inclusion in organisations (Mol and Law, 2004). In addressing the question of what accounting 'does' in organisations, the thesis follows and extends research undertaken by Frezatti, Carter and Barroso (2014), who identified and interrogated the underlying preconditions and perceptions of daily accounting practices. In discussing the

underlying preconditions of performance-based quantification practices, this thesis focuses on the approach of ‘counting’ any workplace activities that are deemed measurable and governable. However, it is also concerned with other established concepts, such as presenteeism and meritocracy, which are taken for granted in organisational discourses.

Studies addressing research puzzles from this ontological perspective broadly subsume an ontology of *radical materialism* that is concerned with both a ‘relational conception of social reality and the radical contingency of social relations and identities’ (Glynos and Howarth, 2007, p. 102). That is, it connects the world’s materialist and physical relations with the political construction of individuals (Bloom, Smolovic Jones and Woodcock, 2021) while accepting that all meanings and relations are partially fixed (Glynos and Howarth, 2007).

C. Introducing lived experiences

To construct a research study on what performance-based quantification practices ‘do’ to employees in organisations and how these practices affect workplace inclusion, this thesis utilises the lived experiences of individuals at the micro level. For this, the thesis applies a research strategy that follows Mol and Law’s approach to lived experiences. Through a set of questions, Mol and Law (2004) addressed the contradictory relationship between patient experience and medical knowledge, leading to a reinterpretation of how patients are regarded within the medical profession. Using diabetes as an example, Mol and Law (2004, p. 45) asked:

We all *have* a body and *are* a body. But there is a way out of this dichotomous twosome. As part of our daily practices, *we also do (our) bodies*. In practice we enact them. If the body we *have* is the one known by pathologists after our death, while the body we *are* is the one we know ourselves by being self-aware, then what about the body we *do*? What can be found out and said about it? Is it possible to inquire into the body we *do*? And what are the consequences if action is privileged over knowledge? (emphasis in original)

Mol and Law (2004) sought to demonstrate how the body we ‘have’ and the body we ‘are’ intertwine with the body we ‘do’ (Hung, 2017). For Mol and Law (2004), life with diabetes means more than being asked by medical professionals to respond swiftly to low blood sugar levels through the measurement of blood sugar and self-administering a predetermined dose of insulin. Rather, Mol and Law (2004) argued that living with diabetes is a complex and individualised experience that requires patients to engage in active participation with the aim of counteracting or avoiding low blood sugar levels. By listening to the body and being aware of the feeling of well-being from the inside, we can understand what the body ‘does’ to our lived experiences.

In adopting this shift in focus, Mol and Law (2004) are concerned not with understanding what a condition is but rather with what it means to live with it. For instance, an individual with diabetes may be so fearful of experiencing low blood sugar levels and their potential medical consequences that they decide to eat constantly with the aim of keeping their blood sugar levels high. However, such behaviour will likely result in excessive weight gain because the body does not require these additional carbohydrates, and this in turn may further affect the patient’s mental and physical well-being (Mol and Law, 2004). Real-life examples attest to what life with a medical condition is like for the individual and how it has an impact on daily life.

Although Mol and Law (2004) developed their discourse for the field of medicine and public health services, it is highly applicable to the context of accounting (Frezatti, Carter and Barroso, 2014) and provides a framework wherein this thesis may seek to observe what performance ‘does’ to employees. Contextualising their thoughts on discourse, Mol and Law (2004, pp. 58 and 59) explain the goal of discourse as follows:

At this point ethnographic *recounting* is a more promising technique: it can produce rich stories of lived bodies in which medicine figures as part of daily life. But smooth narratives that seek to bring coherence will miss the point. If the tragic aspects of living-

in-tension and intervening-for-the-best are to be described, jagged storylines are needed. And they should be told by a variety of narrators whose voices may be drawn together and/ or clash ... The overall aim of a multi-voiced form of investigative story telling need not necessarily be to come to a conclusion. Its strength might very well be in the way it opens questions up. (emphasis in original)

Here, Mol and Law (2004) suggest that research on individuals' behaviours and experiences must concentrate on voices— in particular, the voices of those individuals who live through these experiences and, as such, produce rich and multi-faceted narratives of their lived experiences. Research on lived experiences presupposes that authentic voices may always be heard once the systemic barriers that prevent society from hearing them are removed (Pols, 2014). The research conducted for this thesis established a rapport with the interviewees by extending the empathy and sympathy that can only be authentically extended by a person who lives with the disease.⁴

Personal stories have the potential to impact, shape and control personal narratives of the world. Sharing these stories may even enable individuals to reconsider or question their existing worldviews (Werhane, 1999). Using real-life examples, it is possible to shift complex problems from an abstract to a more accessible level, thereby allowing a wider audience to understand the issues and consequences of such actions. These examples also provide a starting point from which to debate necessary change and discover possible future consequences. For Shearer (2002), personal stories are more than ways to explore actions. Indeed, Shearer (2002, p. 545) goes so far as to say that personal stories are equivalent to a person's own identity, stating that 'we are the stories we tell, what we could be if we told different stories is precisely the point'. The importance of researching individuals' lived experiences has also been highlighted in the critical accounting and management literature (Hammond, 2018; Śliwa, 2013; Haynes, 2008a;

⁴ I disclosed my coeliac disease diagnosis to the interviewees only after the interviews had taken place.

2008b). I shall turn to this literature when discussing *oral histories*, the research method used to collect lived experiences, in Section E of this chapter.

The collection of lived experiences requires a researcher to accept that personal stories can be messy and contradictory (Peniston- Bird, 2008; Yow, 1997) as an individual's experience may not reassemble another person's experience of the same fact or event. This observation is particularly important when researching lived experiences of illness as disease often impacts lives differently. In this thesis, I argue that research must explore these contradictory experiences more closely and openly. As such, I urge further engagement with Mol and Law's (2004) approach to lived experience. This advocacy may seem paradoxical given the authors' support for individuals' voices, but the article published by Mol and Law (2004) provides a rather straightforward account of diabetes in which all interviewees share a similar experience of the disease. In other words, I critique the selected examples which provide no stories of counter-experience when living with diabetes. Like Haynes (2008a), who conducts research in the area of lived experience, I deem it important to address and research conflicting encounters and challenges faced by employees experiencing life with coeliac disease.

For this thesis, I collected personal stories that listen to the voices of a broader spectrum of individuals with coeliac disease. Data were collected from asymptomatic individuals in addition to individuals undergoing further tests for refractory coeliac disease, which is the condition's most severe form. Moreover, some individuals had been diagnosed only within the preceding 12 months, while others had been living with coeliac disease for up to 13 years. Reflecting on my own experiences with the disease, it was important to me to listen to these conflicting narratives to construct a more complex picture of life with coeliac disease. Rather than evaluating this personal investment into research as a weakness, I followed Haynes' (2008a, p. 334) encouragement to conduct research from a personal point of view, regarding it 'as a political act' that can improve a study both analytically and creatively (Haynes, 2006).

Pols (2014) warned that it becomes impossible to argue with such voices, given that these experiences are only accessible to individuals experiencing these events and feelings, leaving the listener with no possibility of contesting their account. Mol and Law (2004) clearly stated that listening to experiences will not result in clear and smooth stories that lead to simple or coherent conclusions. Rather, researchers must accept that this objectification of knowledge produces contestable, incomplete and conflicting narratives. Through its theoretical grounding in post-structuralist discourse theory, this thesis goes a step further in arguing that such disordered and contradictory stories are precisely what is required. Rather than criticising lived experiences as unclear and chaotic, research must embrace and emphasise incomplete structures, antagonisms and radical contingency (Glynos and Howarth, 2007, p. 102).

D. Materialist ontologies

From a theoretical perspective, can Mol and Law's (2004) arguments on lived experiences, which are grounded in a *materialist* rather than a *negative ontology*, be interlinked with the LoCE? Building on work by West (2011), Bloom, Smolovic Jones and Woodcock (2021), and Howarth (2013), I argue that not only is it possible to trace a theoretical connection between the two approaches but that such a merger can enable a more critical engagement with the thesis' findings. This is because the interplay of the approaches opens a path that allows for the development of explanations of the thesis' research puzzle without losing either the contextualised self-explanations of practices or their material positions (West, 2011; Bloom, Smolovic Jones and Woodcock, 2021). The remainder of this section focuses on the theoretical parallels between the two approaches and the benefits of interlinking them to address the thesis' research questions.

How might an interplay between these two ontological frameworks be developed? In-depth discussions of *materialism* and the development of *new materialism* as well as its different strands lie beyond the scope of this thesis. It is, however, important to note that traditional materialism concentrates on the materiality of the world and social relations (Bloom, Smolovic Jones and Woodcock, 2021). In that sense, a *traditional materialist ontology* argues that objects exist independently of the human mind (Howarth, 2013). New materialists still emphasise the importance of materiality but understand human beings as ‘animated social materiality’ that cannot escape or ignore the physical matter of the world (Bloom, Smolovic Jones and Woodcock, 2021, p. 162). Coole and Frost (2010, p. 01) claim as follows:

As human beings we inhabit an ineluctably material world ... surrounded by, immersed in, matter ... We experience its restlessness and intransigence even as we reconfigure and consume it. At every turn we encounter physical objects fashioned by human design and endure natural forces whose imperatives structure our daily routines for survival.

However, Mol goes a step further, facilitating a stronger interplay between *radical materialism* and Mol and Law’s (2004) ontological underpinnings. In *Mind your plate!*, Mol (2013, p. 381) argued that ‘relational engagements’ are afforded insufficient recognition by new materialists. For Mol (2013), new materialism has effected only a limited exploration of physical relations, prompting Mol to express concern that new materialists assume that each material and physical matter acts alone. For Mol (2013), however, material and physical relations are only able to ‘do’ something when there is an ‘adjacent matter that [they] may do something ‘with’’. In this sense, Mol criticises new materialism’s perception of entities as stable and singular.

Mol’s criticism (2013) creates a space in which it is possible to argue for the presence of benefits in interlinking Mol and Law’s (2004) arguments on lived experiences and the negative

ontology of the LoCE. This is because negative ontology presumes that objects are always contingent and unstable (Howarth, 2013). This presupposition of objects supports Mol's (2013) criticism of the perception of entities as stable and singular.

Having discussed the presuppositions of the LoCE through examples offered in the theory chapter, I shall revisit them only briefly here. In essence, Laclau and Mouffe (1987) argued for an ontology that defines the material world and its role in developing societal practices (Bloom, Smolovic Jones and Woodcock, 2021). Such an ontology would require the breakdown of the fierce 'distinction between the world of objects and the world of meaning' (West, 2011, p. 415). In other words, radical materialists presume within a negative ontology that reality exists independently of human thought but that these material and physical relations can never exhaust the meaning or existence of reality (Howarth, 2013). Thus, synthesising the LoCE with Mol and Law's (2004) understanding of lived experiences will facilitate a more complex exploration of individuals' experiences without losing sight of the theoretical assumption that all structures are inherently incomplete (Glynos and Howarth, 2007).

It is also beneficial to interlink the two approaches for the purpose of analysing social practices and regimes. Mol and Law (2004) suggested that public health operates according to two conflicting regimes: first, a regime that is structured around patient choice, which focuses on how patients experience life with their condition; and second, a regime structured around the delivery of care, which requires doctors to regard the patient as a problem that needs attention without the patient's input. This second regime continues to be the dominant model in the public health sector, resulting in social practices that ignore the voices of individuals living with and through various medical conditions.

In the context of this thesis, this voice-only perspective is transferred from the health care sector to the workplace— in particular, performance practices. Specifically, the research puzzle

focuses on what performance-based quantification practices 'do' to employees working in intellectual employment who are living with coeliac disease. The lived experiences of these employees demonstrate how limited health equality is advocated by policymakers and practically implemented by organisations through health disclosure forms but that no exchange occurs with the affected individuals. For the individuals, this means that they can disclose their coeliac disease diagnoses but that such a disclosure will not necessarily receive any formal acknowledgement or secure them any additional support in the workplace. Chapter Five will examine this problem in greater depth.

The next section outlines the oral history method that was used to collect primary data. I shall then proceed to detail the secondary data collection procedure.

E. Data collection

The critical case study was developed through the collection of oral history accounts and secondary materials. Focusing on employees who live with coeliac disease, the oral history testimonies provide information on employees' lived experiences with respect to performance expectations at work. Supplemented with UK equality legislation and parliamentary debates, the critical case study encompasses and critiques the practices and strategies available to support employees with coeliac disease in performing at work.

Oral history accounts in the literature

This thesis offers insights into how employees with coeliac disease manage the emotional and practical effects of their disease at work in the context of pressure to meet performance expectations. Following Frezatti, Carter and Barroso (2014), accounting discourses in this thesis are not limited to actual managerial and numeric outputs, such as performance

measurement metrics. Rather, in examining accounting discourses, this thesis considers the practices, norms and behaviours that support or lead to numeric outputs. Performance-based quantification practices are defined above in Section B.

To study the lived experiences of performance-based quantification practices in relation to the work-life of employees with coeliac disease, oral history testimonies are the most suitable form of data collection. Oral histories offer insights into the experiences and routines of insufficiently researched social groups and create a space in which narratives about events may unfold from a perspective that other modes of data collection may overlook (Haynes, 2010), such as the voices of employees with coeliac disease (Caven and Nachmias, 2017).

The term 'oral history' and its associated technique have been widely debated and criticised in the academic literature (Sheftel and Zembrzycki, 2016; Abrams, 2016; Yow, 2015; Peniston-Bird, 2008). Oral history testimonies have predominantly been criticised as too subjective, given that they rely solely on individuals' memories (Sheftel and Zembrzycki, 2016; Grele, 1978) and are not subjected to fact-checking procedures (Abrams, 2016). The accounting literature, in particular, has raised the concern that the interviewing method encourages scholars to provide another platform to those already in power, given that oral histories are typically conducted with people who are selected based on their expertise and success (Kim, 2008). The role of the researcher has also been called into question, given that they interpret the oral histories from their own viewpoint and thus the authenticity of the interviewees' lived experiences may be lost (Śliwa, 2013; Hammond and Sikka, 1996).

However, oral historians have explored business history through the oral history method, demonstrating that most criticism is unfounded when oral histories are understood as an approach that regards the interviewee, rather than the researcher, as the agent of the interview (Crawford and Bailey, 2019; Keulen and Kroeze, 2012; Perks, 2010a; 2010b). I present three

arguments to refute the most significant criticisms of oral histories in the critical accounting and management literature.

First, oral histories constitute significantly more than in-depth interviews (Yow, 2015); they are a complex interviewing technique and a methodological approach that is focused on historical processes (Peniston-Bird, 2008). It may be a recorded or transcribed memoir (Yow, 2015) and is a method that involves biographical interviews and personal narratives (Haynes, 2010). Oral histories may be personally challenging for both the researcher and the interviewee. To respond to the criticism that the researcher may become a gatekeeper (Kim, 2008), oral historians emphasise the importance of self-reflection and empathy. Oral histories are not conducted in a vacuum, and the researcher may extend empathy to the interviewee or disagree entirely with their opinion if they espouse a conflicting worldview (Yow, 1997). The oral historian must maintain awareness of these differences and reflect on them. These reflections become ‘data in their own right’ that must be considered during the research process (Yow, 1997, p. 78).

According to Haynes (2010), the main task of oral history is to provide insight into the broader experiences of an individual’s life, rather than a single phenomenon or experience. The oral history technique allows the agency in the interview to be transferred to the interviewee, as it is the interviewee who determines which examples and memories they will focus on. The researcher’s main task is to guide the oral history account through the research themes (Thompson, 2017). The approach is particularly useful for this thesis, as I encouraged interviewees to narrate their personal experiences from the moment of diagnosis, while the interviewees also reflected on their symptoms and experiences in the workplace.

Second, in this thesis, oral histories are complemented with secondary material to ensure a broad collection of data for analysis. Thus, oral histories are not used as a standalone source

but rather are embedded in the historical context through the accompanying secondary material. As I shall detail further below, the secondary data encompassed UK equality legislation, parliamentary debates relating to anniversaries of disability equality law and the Equality Bill 2010, employment Tribunal cases discussing coeliac disease and news coverage of the Equality Act 2010 in the *Guardian*, the *Times* and the *Telegraph* between 2009 and 2021. The use of primary and secondary forms of data not only ensures a broader analytical scope but also allows the research to transcend the debate surrounding the reliability and objectivity of documents and interviews (Nyhan and Flinn, 2016). It is also important to remember that this thesis' aim was to collect data on the experiences and emotions of employees with coeliac disease rather than factual information about incidents at work.

Third, oral histories are a powerful but still relatively niche interviewing technique in critical accounting research (Soares, Rebouças and Lázaro, 2020; Hammond, 2018; Duff and Ferguson, 2012; Haynes, 2008a). Despite accounting scholars' exhortations that oral history be integrated into the area of critical accounting (see Hammond, 2018; Carnier and Napier, 2012; James, 2010; Haynes 2010; Hammond and Streeter, 1994; Collins and Bloom, 1991), oral history has primarily been used as a clarification and supplementary technique to confirm interpretations of the predominant data sets (Carnegie and Napier, 2012; Collins and Bloom, 1991).

Critical accounting scholars who have used oral history accounts have always prioritised listening to the voices of those excluded from debates and conversations in accounting. Similar to Haynes (2008a; 2008b), Hammond (2018), Duff and Ferguson (2011; 2012) and Carnegie and Napier (1996, 2012), this thesis is interested in the voices of a group of employees that are under-represented in the accounting discourse. When used as a method to collect data from those whose voices have been ignored in the past, oral histories allow for the democratisation

of historical events and insight into the broader experiences of individuals in society (Thompson, 2017), or, as Carnegie and Napier (1996, p. 29) stated,

... [O]ral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organisational archives ... provi[ng] much insight into the effect of accounting on the managed and governed.

To ensure that oral history accounts generate thick narratives, I used open-ended questions for each of the six themes. Appendix 1 details the themes and example questions. Each oral history followed the same themes, but the open-ended questions were invariably adapted to each individual's circumstances. This strategy allowed each participant to reflect on their own experiences while accommodating different career plans, career stages, coping strategies, variations in medical symptoms and the different stages at which interviewees were diagnosed.

The first theme focuses on the interviewees' lives, as they were asked to detail their age, professional status and educational background. This question served as an icebreaker and enabled the subsequent exploration of the themes. Themes two and three focused on the diagnosis and understanding of coeliac disease. The other themes focused on the employees' everyday and past experiences, as they discussed their roles as employees (theme four), their understanding of their employer's expectations of them and work in general (theme five) and the COVID-19 pandemic (theme six).

Interviewee selection and undertaking an oral history study in the pandemic

The interviewees and the researcher share the characteristic of having been diagnosed with coeliac disease. This highly personal and life-changing experience that cannot be fully understood by anyone without such a diagnosis provides a unique perspective on day-to-day experiences (Caven and Nachmias, 2017). This experience is unique in that it requires the

individual to have the physical and emotional capacity that will allow them to go about their lives, in spite of the knowledge that their bodies can damage their own digestive systems should they consume even the smallest trace of the protein gluten, which is found in almost all mainstream foods. In addition to having been diagnosed with coeliac disease, the criteria stipulated that the interviewees also had to live in the UK or work for a UK-based organisation. (See Appendix 3 for a summary of the individual interviewees' characteristics.)

Despite the autoethnographic element in this research, I did not construe myself as a model for the ideal interviewee (Haynes, 2006). Rather, I followed Glynos and Howarth's (2007) advice on participant recruitment and selection. Having provided an in-depth discussion of the benefits of utilising Glynos and Howarth's (2007) LoCE in this thesis in Chapter Three, I return only briefly here to their participant identification method.

To study the lived experiences of performance measures at work through the voices of employees with coeliac disease, it is inappropriate to use research approaches and methods that reduce meaning to observable and enumerable facts (Glynos and Howarth, 2007). Such methods would not allow the use of the collected data to investigate the presupposed or preconditioned concepts of performance and measurement and the possibly conflicting lived experiences. Rather, the analysis would fall short of acknowledging the interviewees' contextualised self-explanations while returning to predefined and taken-for-granted concepts (Howarth, 2013) and overlooking the fact that a single individual's experiences have societal value. Interviewees were still selected at random and with societal representativeness in mind. A total of 17 interviewees were recruited, including seven interviewees who identified as male. This ratio reflects the disease ratio in society, with a female-to-male ratio of between 2:1 and 3:1 (Caio *et al.*, 2019).

The recruitment process began in late November 2020. Participants were recruited via the social media platform Twitter using the ‘snowballing’ technique. The recruitment advert with the study’s details and a link to the study website were posted regularly through my professional Twitter account (see Appendix 6 for the recruitment advert). As the advert was posted and shared among Twitter users, the study’s website was visited up to 300 times over the course of a year. Despite the website’s traffic, however, recruitment was difficult for two key reasons.

First, the 60- to 90-minute-long interviews usually took place over Zoom during employees’ lunch breaks, after work or over the weekend. While the pandemic granted easier access, as interviewees were able to choose a time, date and place convenient to them, they were nonetheless limited in their options. Owing to the lockdown, interviews had to be conducted from home, with stable internet connections and after working hours. Given that the interviewees were not paid for their participation, they had no financial incentive to speak to me. The remote oral histories also proved challenging in that they required contextual and technical adjustments— for instance, I asked shorter and more precise questions and ended the interview after a maximum of one hour unless the participants were happy to continue (Morgan *et al.*, 2021).

Second, a barrier appeared to arise for many individuals in relation to sharing personal information about a disease for research purposes, and several individuals decided not to participate in the study after initial contact. These individuals were concerned that they would be identifiable. Some were also concerned about sharing their experiences of managing the disease at work, as they understood this to be private information. Two interviewees who decided to participate in the oral histories shared off the record how worried they were to be speaking to a stranger about their disease. One interviewee generally wondered why a researcher would be interested in the voice of an ordinary person.

To protect the interviewees' identities, they are pseudonymised throughout the thesis. Although the research mentions the interviewees' professions and industries, it does not refer to their actual workplaces. This is because most participants had not formally disclosed their coeliac disease to their employers and worried that they would be identifiable through their roles and institutions, which would not allow them to remain anonymous. Given that all interviewees critiqued their workplace practices and recalled their emotional experiences at work, anonymity was vital in guaranteeing the protection of their professional identities.

To test my oral history themes and trial potential questions, a brief pilot study was undertaken with two interviewees via Zoom in January 2021. The first was conducted with a female interviewee who had retired owing to ill health. This allowed for the completion of an oral history account that generally resonates with the method's application by historians, in that it mainly concerns the interviewee's past (Thompson, 2017). The interview sought to understand the interviewee's personal experience in the context of the diagnosis of coeliac disease across multiple decades along with its impact on different job roles and at home. The second interview was designed as a preliminary trial of the proper oral history interviews, in that the interviewee was currently employed and had been diagnosed with coeliac disease several years ago. I reframed the themes after these two oral history testimonies and included a theme on working during the COVID-19 pandemic.

The pilot also provided an opportunity to trial the remote interviewing technique for oral history accounts. The use of such Voice over Internet Protocol (VoIP) techniques (e.g., Skype, FaceTime and Zoom) has been widely debated in academic literature in recent years, with the majority of scholars arguing in favour of face-to-face interviews wherever possible (Lo Iacono, Symonds and Brown, 2016; Hay-Gibson, 2009).

However, the spread of COVID-19 necessitated the use of VoIP techniques, and I followed advice from the Oral History Society on collecting oral history accounts via e-communication (Morgan *et al.*, 2021). All 17 oral histories were conducted via Zoom between January and August 2021. The use of the university's Zoom account ensured that recordings were stored safely and password protected in the Zoom cloud. Each participant consented in writing before I commenced each individual recording. I fully transcribed the oral history testimonies. For those testimonies in which participants spoke in regional dialects, I used an automated transcription service to enhance the transcripts' accuracy. These transcripts and voice recordings form the basis of my data analysis, which will be discussed in Section F of this chapter.

I supplemented these oral histories with journal entries. Three interviewees journaled about their experiences at work over a two-week period. I decided to extend the oral histories from these three interviews, as they had the potential 'to capture the details of otherwise time-sensitive and context-specific' (Hyers, 2018, p. 27) information that the interviewees had not shared in the oral histories. In total, the interviewees returned 30 journal entries in which they reflected on their workdays in response to the following prompts: 'Can you tell me about your workday today? What did you do and how did the workday make you feel?' The interviewees recorded these journals between February and April 2021 after their oral history interviews had taken place.

Collecting local and UK-wide policy data

To ensure a comprehensive analysis, the completed oral history testimonies and journal entries were supplemented with data collected from different types of public documents. The use of both forms of data offers a fuller picture that encompasses societal viewpoints, legal standpoints and governmental practices (for similar approaches, see Carter and Warren, 2021;

Warren, Carter and Napier, 2019; Frezatti, Carter and Barroso, 2014; Glynos and Speed, 2012; Griggs and Howarth, 2000). Howarth and Torfing (2005, p. 342) stated the following:

... [I]n short, the narrow textual analysis of official documents ... constitutes only one aspect of a fully-fledged discourse analysis. It needs always to be supplemented with in-depth interviews, thick descriptions of practices and institutions, historical reconstructions of phenomena drawing on a range of empirical data, and so forth.

The assemblage of documents facilitates a multi-level analysis that encompasses governmental, legal, societal and practical developments and decisions beyond the personal experiences of coeliac disease in work settings. The documents are a valuable resource used in conjunction with oral history testimonies, as they place the interviewees' lived experiences in the workplace within a broader context. For instance, organisations addressed the Equality Act 2010's section on disclosure by introducing more general disability disclosure forms, a development that was mentioned by several of the interviewees. The material focuses predominantly on relevant debates in the Houses of Parliament, UK disability equality legislation and governmental advice for organisations and employment Tribunal cases concerning coeliac disease. These documents offer a record of agreed policies, rulings and decisions that would typically be inaccessible. May (2011, pp. 191 and 192) explains this as follows:

Documents ... have the potential to inform and structure the decisions which people make on a daily and longer-term basis; they also constitute particular readings of social events. They ... describe places and social relationships at a time when we ... were simply not present.

As described by May (2011), documents allow researchers to investigate discussions between different actors as well as explanations and outcomes of events. Appendix 5 presents a full list of the collected data. The different document types can be categorised into four groups:

- The first group of collected documents focuses on the Equality Act 2010. The statutory law, its explanatory notes and supplementary guidance documents for organisations form the backbone for analysis of the contextualisation of legal developments, the key actors involved and the status quo with respect to equality and coeliac disease at work. These documents inform the macro level analysis. I shall explain the three different levels of analysis in the next section of this chapter.

It is also crucial to analyse data from the policymaking perspective. To this end, I collected debates from the Houses of Parliament at different developmental stages of the Equality Bill, oral Q&A sessions on the Equality Act in the House of Commons and written evidence submitted to the Equality Bill Committee and the House of Lords by disability consortia and human rights advocacy groups. The written evidence statements submitted by 11 entities (including Trades Union Congress, Diabetes UK, Autistic UK and Disability Charities Consortium) provide a counter-narrative to the arguments advanced by the policymakers.

- Second, I collected relevant anniversary speeches from the Houses of Parliament on disability discrimination legislation, the key debate of the House of Commons on the Civil Rights (Disabled Persons) Bill 1994 and all UK laws pertaining to long-term illness and employment. I focused predominantly on the Chronically Sick and Disabled Persons Act 1970, the Disability Discrimination Act 1995 as well as the Disability Discrimination Acts' amendments in 2003 and 2005. Such Acts provide the basis to compare and contrast the changes in the law on disability discrimination, the definition of disability and *favourable treatment* at the macro level. It also facilitates an analysis

of key concepts and alternative ideas regarding the contextualisation of the actors involved.

- The third group of relevant collected documents are UK employment Tribunal cases. Since 2017, there have been five employment Tribunal cases in which coeliac disease has been mentioned or debated in relation to employment disability discrimination. These cases were identified through a systematic review of employment Tribunal decisions on gov.uk. Three further cases were identified through a systematic search of the British and Irish Legal Information Institute (BAILII) database. Of these eight cases, five were excluded: one case established during the trial that the employee did not have coeliac disease; one employee withdrew their case during the trial; two cases were tried merely on the suspicion of coeliac disease; and one case made no specific reference to coeliac disease symptoms, despite the claimant's diagnosis. This left three cases that were suitable for in-depth analysis. These cases provide concrete evidence of the enforced law on disability discrimination and coeliac disease. As such, they connect the macro and meso levels of analysis. I shall provide further details of the three cases in Chapters Five and Six.
- Finally, newspaper articles from the *Guardian*, the *Times* and the *Telegraph* were collected through an archival search. The collection process, covering the period between September 2009 and August 2021, used the keywords 'disability discrimination at work', 'Equality Act 2010' and 'chronic illness at work'. The search returned 64 relevant articles. The three newspapers were selected on the basis that they provided a broad spectrum of political opinions in British society because of their influential positions in Westminster. As such, the articles shed light on the coverage of broader societal discussions since the introduction of the Equality Act 2010 in late 2010.

- Four disability-supporting organisations were also identified to demonstrate actual alternative practices. Despite their capitalist orientations, the four companies (Auticon, Open Inclusion, Moo Free and Employability) promote an informed understanding of disability in the workplace. All four organisations either employ or train predominantly employees with disabilities or provide consultancy services to other organisations through consultants with disabilities. Details of their workplace practices were collected from their websites.

The supplementation of the oral history testimonies with the different types of secondary material provided insight into the behaviours, actions and expectations around disability discrimination and coeliac disease over the last 50 years among different interest groups and in different legal and governmental contexts in the UK. These multi-level data facilitated a three-level analysis that connects individual employees' experiences with coeliac disease, organisational equality practices and policymaking as well as lobbying processes in the Houses of Parliament. The strategies and practical considerations of this analysis are described, discussed and justified in the next section.

F. Data analysis

This section explains and justifies the thesis' approach to data analysis. First, I present the thesis' multi-level analysis approach and demonstrate how this approach addresses the thesis' first two research questions. I also discuss how the thesis utilises past research that builds on such multi-level frameworks and how the collected data fit within the three levels. Second, I detail the practical approach adopted to analyse the data, focusing mainly on the strategies employed to code the data and the emerging key and sub-themes. For this, I utilised Laclau's (1996) and Laclau and Mouffe's (2014) concepts of signifiers, nodal points and antagonism as

well as Glynos and Howarth's (2007) LoCE. Finally, I synthesised these components into an overall research framework, connecting the macro, meso and micro levels through semiotic analysis and the three logics. This multi-layered analysis facilitates a critical examination of the impact of performance-based quantification practices on employees with coeliac disease.

The macro, meso and micro levels

Most research that operationalises Glynos and Howarth's (2007) LoCE framework remains one-dimensional. This means that research usually only focuses on one of the three layers of the macro, meso and micro (Tirapani and Willmott, 2022; Kenny, Haugh and Fotaki, 2020; Warren, Carter and Napier, 2019; Carter and Warren, 2019; Bal and Dóci, 2018, Glynos, Klimecki, and Willmott, 2015; Glynos, Klimecki, and Willmott, 2012). Studies also commonly analyse only one or two of the three logics (political, fantasmatic and social). For instance, Carter and Warren (2019) analysed the political role of accounting through the social and political logics by examining the meaning of public interest in the vocabulary of the International Accounting Standards Board. In their analysis, Carter and Warren (2019) found that the term had been redefined by the board, leading to a different conceptualisation of public interest.

By contrast, Hoedemaekers (2018) utilises the LoCE through political and social logics in micro level analysis. Exploring competing accounts of the self at work, Hoedemaekers (2018) finds that musicians' approaches to representing their work to society are guided by their notions of audience entertainment and the client's perception of the musician's skills. Another recent example in the critical management literature is Thompson and Willmott's (2016) study, which analysed the debates among Boards of Directors in a UK consulting company. Focusing on the fantasmatic logic at the meso level, the study examines how the fantasmatic logic of 'best practice' leads to undecidability in board members' decision-making processes.

However, to address the research questions of this thesis, it is necessary to simultaneously identify, analyse and critique all three logics at all three levels, given that the research questions address the interplay between the different layers and logics. As a reminder, this thesis addresses the following three research questions:

- How do organisations, policymakers and government bodies evaluate and govern the work performance of employees living with coeliac disease through laws and policies?
- How do employees living with and through coeliac disease in creative and intellectual labour narrate and experience workplace performance measures?
- What are the implications of the lived experiences of employees living with coeliac disease for society, organisations, policymakers and academics?

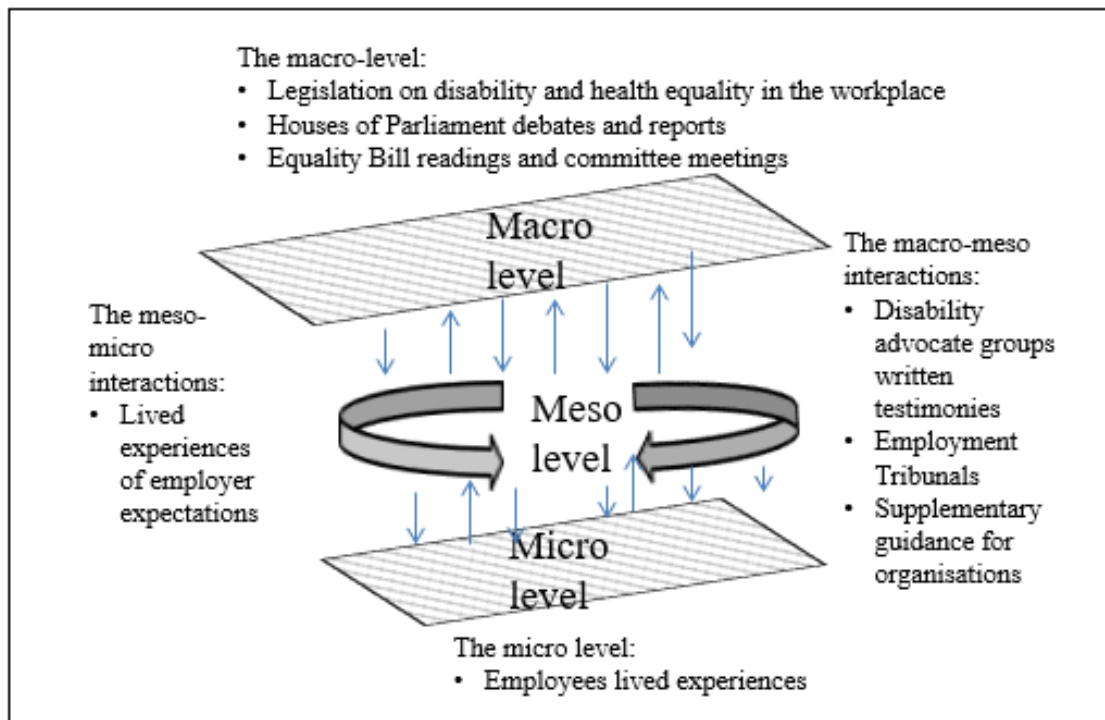
Although it is important to fully consider employees' lived experiences at the micro level, the influences of legislation, employment Tribunals and organisational practices must be examined and discussed at their respective levels with the aim of understanding and critiquing how policymakers, governmental bodies and organisations evaluate performance in employees living with coeliac disease. To date, the literature has not been fruitful in addressing questions that connect to all three layers and logics.

However, Glynos, Speed and West (2015) and Glynos *et al.* (2014) emphasised how policies and systems operate on various levels, suggesting that research should adopt a multi-layered analytical framework. Having operationalised the social and political logics in social care, Glynos, Speed and West (2015) provided the methodological context within which this thesis could develop and implement a multi-layered analysis that was predominantly focused on the macro and micro levels.

Glynos, in Glynos, Burity and Oliveira (2019), discusses the necessity of redefining and adopting a theoretically innovative approach when applying the logics to concrete empirical cases. Earlier in the interview, Glynos states how the application of the logics to empirical cases has demonstrated that the original LoCE, which was developed to identify, discuss and critique meso level processes (Glynos, Burity and Oliveira, 2019), requires conceptual innovation. This thesis attempts to effect such innovation by applying the LoCE to a complex empirical dataset. In allowing the developed critical case study to speak, the analysis is guided by empirical developments and the possibility of returning to the key conceptual ideas put forward by Glynos and Howarth as well as Laclau and Mouffe.

For instance, the first step of the analysis was to characterise which collected data set would inform which layer of analysis. Figure 2 visualises the interconnectivity between the three layers and how the chosen dataset fits within these layers. I represented the macro and micro levels through permissible tiles that interact with the meso level. While the meso level constitutes its own independent layer that influences macro and meso level practices, it is nonetheless significantly (re)shaped by the other two levels. To clarify the data used in the meso layer analysis, figure 2 visualises the meso-micro and macro-meso- interactions. I use these constructions to summarise what data from the micro and macro levels inform the meso layer. For example, the lived experiences of employees on employer expectations that were collected at the micro level were used for the meso level analysis.

Figure 2



Empirical material informing each level of analysis

As stated above, the macro and micro levels are this thesis' predominant areas of analysis owing to the documents and oral histories collected. However, as the logics are intended to constitute a meso level framework, the justification of the development of the multi-layered framework through the collected data will begin at this level.

First, the meso level is informed by the organisational employment Tribunal cases, supplementary guidance provided by the government on the Equality Act 2010 to organisations and employer expectations recorded in the oral history testimonies. Second, laws, parliamentary debates, and media articles provided the data for the macro level. Owing to their interconnectivity, the meso and macro levels strongly reinforce one another. It was expected, for instance, that organisations would implement legislation arising from the Equality Act 2010. As such, interpretations of the legislation are also relevant at the meso level. This may be observed through the employment Tribunal cases and supplementary guidance on the

Equality Act 2010. Regarding the research questions, this means that the macro and meso layers address the first research question on current organisational and legislative practices to account for the performance of employees with coeliac disease.

Third, the micro level is concerned with employees' individual practices and norms and the mechanisms and processes that enable them to either contest or maintain such routines. In the context of the thesis, oral history testimonies and journal entries provide data that address the second research question on employees' experiences of performance measures in immaterial labour. These data are also required for the consideration of implications to policy, research and society (Research Question Three).

Coding the data: Identifying the logics through signifiers and nodal points

Moving on from the development of the multi-level framework and the characterisation of the macro, meso and micro levels, I turn to the strategies and selected concepts used in the actual data analysis. I began with a systematic breakdown of the different document types, categorising them in accordance with the three levels. In this process, I followed May's (2011, p. 211) advice that the researcher be an active agent in the analytical process:

Qualitative content analysis ... starts with the idea of process, ... and views the author as a self-conscious actor addressing an audience under particular circumstances. The task of the analyst becomes a 'reading' in terms of its symbols.

To identify symbols or signifiers, I repeatedly read, marked and sorted the documents and transcripts, thus engaging in 'manual processing' (Keller, 2013, p. 97). I began at the micro level with the employees' interview transcripts and journal entries. I then proceeded to the macro level and repeated the activity using the collected laws, political debates and governmental reports. The activity was more complex for the meso level because of the variety

of documents, some of which were reintroduced from the other two levels. Thus, I split the meso level analysis into the meso–micro and meso–macro levels. At the meso–micro level, I remained close to the micro level analysis to ensure that the employers’ expectations were not divorced from the context of the employees’ experiences. By contrast, for the meso–macro level readings of the governmental supplementary reports, employment Tribunal cases and advocate testimonies, I kept legislation and governmental debates in mind.

1. The first round of coding

I used NVivo software to code the organised data. I completed three rounds of coding, which guided the analysis from broader to more focused themes. My aim during the first round of coding was to attain familiarisation with the data and to establish loose themes. To this end, I identified simple signifiers that allowed for the categorisation of data according to broad themes. Signifiers and nodal points to analyse societal phenomena have been used widely in the fields of critical accounting, politics and health care (Warren, Carter and Napier, 2019; Glynos, Speed and West, 2015; Glynos *et al.*, 2014; Glynos and Speed, 2012, Griggs and Howarth, 2000). At the micro level, themes emerged around practice-oriented matters, such as ‘food’, ‘formal and informal activities’, ‘deadlines’, ‘flexibility’, ‘workload’, ‘tiredness’ and ‘achievement’. By contrast, the first themes to emerge at the macro level were organised around theoretical concepts and viewpoints, such as ‘fairness’, ‘disability’, ‘rights’, ‘economic contribution’ and ‘numeric figures’. The meso level incorporated themes from both the above levels but was primarily concerned with matters that I termed ‘implementation’, ‘assessment’, ‘discrimination’, ‘management’ and ‘profit’.

2. The second round of coding

These initially loosely themed codes facilitated the second round of coding. Following Frezatti, Carter and Barroso (2014), Glynos, Klimecki and Willmott (2012) and Glynos, Klimecki and Willmott (2015), this second round of coding was aimed at connecting the data empirically and

theoretically to the three logics. As explained earlier, the logics are necessary in allowing the researcher to 'locate and analyse the mechanisms by which meaning is produced, fixed, contested and subverted ...' (Howarth and Torfing, 2005, p. 341). I first identified activities, experiences, norms, rules, routines, conflicts, prejudices, thoughts, ideas and concepts within the documents that satisfied the criteria of the political, social and fantasmatic logics in each of the three levels. In this process, I simplified the original definitions of the three logics (Glynos and Howarth, 2007). I began by identifying social logics, which are defined as those practices and norms that are taken for granted in society. I then proceeded to political logics, which I defined as the formal dimension within which the meanings of social logics are contingent and subject to transformation and contestation. Finally, I defined fantasmatic logics as a process that supports or hinders the recognition of change.

On rereading each extract coded in the first round, it was possible to arrange extracts underneath each of the three logics in accordance with Laclau and Mouffe's (2014) concept of signifiers (Laclau, 1996). I excluded from the first round of coding all extracts that could not be characterised by any of the three logics and returned to the original documents to code additional extracts and quotes. The theme 'food' that emerged from the first group coded at the micro level is a good example for the second group coding.

Using the oral histories and journal entries, many of the quotes under the theme 'food' were characterised as social practices or norms that the individuals took for granted as necessary for contributing and performing well at work. This included descriptions of extensive meal preparation at home for work, sitting through work lunches, going hungry during travel or having to find food outside venues while colleagues would work through lunch. The theme was also useful in identifying political logics that address the contestation or stagnation of such practices. This included aspirations for promotion, project progression, expectations with

respect to meeting workload demands and the wish to be perceived as an easy-going individual. For the fantasmatic logic, the theme ‘food’ provoked several initial questions regarding who is responsible for providing gluten-free food, opening up a potential fantasmatic logic of trust. Through further coding, the logic developed into the fantasmatic logic of bodily mastery (see Chapter Six).

3. The third round of coding

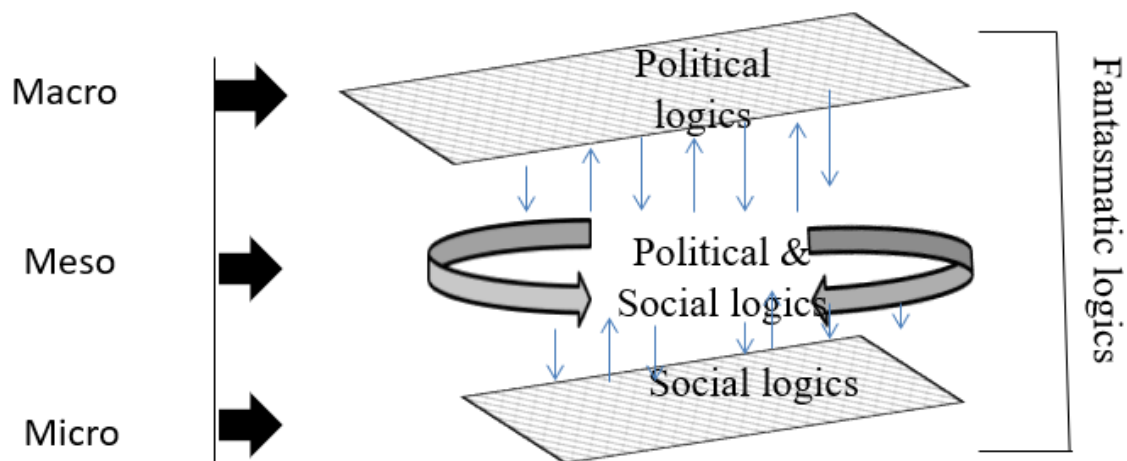
The main data analysis was undertaken during the third round of coding. Based on the signifiers, I established and named the specific logics that were relevant for each of the three logics at each of the three levels. I paid particular attention to symbols and words that have been constructed around the meaning of performance and coeliac disease, so-called ‘ground-charged moments’ (Chang and Glynos, 2011). Returning to the previous example of the theme ‘food’, the general practices and norms that were coded as social logics in the previous step were examined in considerable depth. For instance, the signifiers ‘robust’ and ‘confident’ and activities such as ‘sitting through lunches’ or ‘going hungry’ were coded under the same social logic entitled ‘resilience’. This round of coding was undertaken several times to identify the most relevant logics at play that might provide insight into the effects of performance measures on employees with coeliac disease. In total, this third round of coding identified eight social logics, seven political logics and four fantasmatic logics at different layers. The full list of logics, divided into each of the three levels of analysis, is provided in Appendix 2. Each of these logics will also be discussed and analysed in the next three chapters.

How can these different logics at the macro, meso and micro levels be synthesised for a comprehensive analysis and consistent narration? This process of establishing the multi-layered framework of analysis for this thesis will be discussed in greater detail in the next and final section. The chapter concludes with a summary.

The multi-layered framework of analysis

Thus far, this section has demonstrated that the lived experiences of employees with coeliac disease with respect to work performance are interlinked and influenced by governmental and organisational routines as well as underlying rules and concepts. In this regard, the three levels of analysis must be analysed in the context of one another. To move between the different layers, I connected the leading narratives of the different political and social logics between the layers. Although all three logics were present at all three levels, each logic emerged as dominant at one of the three levels, which reinforced and fostered certain logics between levels. Figure 3 below illustrates the interplay between the different layers and logics in this thesis.

Figure 3



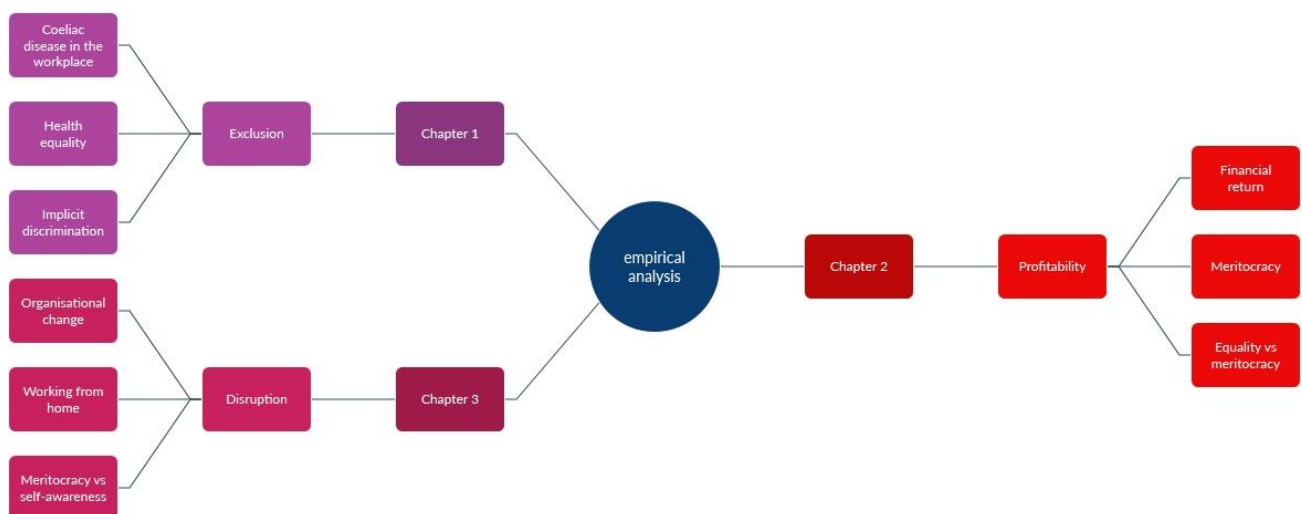
The predominant logics at the three levels of analysis

For instance, the identified political logic of meritocratic progression was present at all levels of analysis. At the meso and macro levels, the political logic captures the strong condition whereby work outputs must be visualised in terms of progress, and this progress must be based on capabilities and effort. At the micro level, the political logic captured a dynamic of making sense of such an evaluation of merit, as it is perceived as progress. This political logic explains the accepted social logics at the meso level, including the social logics of competition and

monitoring. In return, employees adopted practices and norms characterised by the social logics of self-reliance and resilience.

Following a detailed mapping of the different logics at the macro, meso and micro levels, I constructed nine sub-themes. The nine identified sub-themes informed the construction of three overall themes: exclusion, profitability and disruption. The map below provides a summary of the organised sub-themes in each of the following three chapters:

Figure 4



Themes in Chapters 5, 6 and 7

A more complex map that visualises the main themes, their organised sub-themes and their underlying logics at the different levels can be found in Appendix 2. Before concluding this chapter, I shall provide a brief overview of each of the three following empirical chapters.

Chapter Five establishes the social and political logics that capture the social practices and political dynamics that support the implementation of inclusivity-oriented policies in the workplace. I characterise organisational practices and behaviours that support employees with coeliac disease as the social logics of well-being allowance and the aggressive dynamics required to establish them as the political logic of legal obligation. Despite the establishment

of these relatively new logics, tensions arise, resulting in experiences of implicit discrimination against employees.

Chapter Six addresses the identified tensions by exploring the social logics that complicate the social logics of well-being allowance. I group these antagonistic social logics under the social logics of neoliberalism, which prioritise competition (at the meso level) and resilience (at the micro level), among others. These social logics remain robust because of the political logics (present at all levels) grounded in traditional dynamics that embed the concepts of meritocracy and quantitative valuation. The logics' antagonistic setup is experienced at the macro level, with policymakers struggling to prioritise equality over meritocracy. Employees are also complicit in this process because of persistent fantasies that ensure workplaces emphasise capabilities and progression, thus imposing the burden of having to overcompensate for coeliac disease. Chapters Five and Six address the first two research questions by providing insight into both the work experiences of employees with coeliac disease and lawmakers' endeavours to account for medical conditions and performance in the workplace.

Chapter Seven proceeds to explore the role played by disruption. As a dislocatory event, the COVID-19 pandemic exerted an impact on the social and political logics discussed above. Most significantly, employees instituted their own social logics of well-being allowance at home. This development is experienced as a disruption of the hegemonic order at the micro level. However, individuals were complicit in permitting the social logics of neoliberalism to access their homes. Nonetheless, most interviewees regarded the instituted social logics of well-being allowance as a 'win', regardless of the intrusion of negatively felt norms and practices. Focusing on the need for self-awareness, I demonstrate how the previously identified fantasies (e.g., the meritocratic ideal and the burden of overcompensation) are instrumental in this conceptualisation of 'winning'.

G. Summary of research strategy

In this chapter, I outlined the methodological approach adopted in this thesis, its connections to the LoCE and the selected data collection methods. The chapter opened with the development and justification of the thesis' critical case study, including the mapping of academic discussions as to why it is important to listen to lived experiences. In this context, the chapter focused on summarising and justifying the use of oral histories in conjunction with other types of data. I also provided details on the data collection and analysis methods. This chapter's main points may be summarised as follows:

- The thesis utilises Glynos and Howarth's (2007) approach to critical case studies and supplements it with Mol and Law's (2004) approach to lived experiences. However, I also suggested actively engaging with and discussing contradictory lived experiences.
- The critical case is based on oral history testimonies from employees or former employees who are living with coeliac disease in the UK. These oral histories were supplemented with personal journal entries. Secondary materials were also collected, with a focus on UK disability equality legislation between 1970 and 2010, parliamentary debates on disability equality legislation, newspaper reports, UK employment Tribunal cases brought by employees with coeliac disease and governmental supplementary guidance to organisations on disability equality.
- For the analysis, I developed a multi-layered framework that builds on and expands the LoCE. For this, I defined the macro, meso and micro levels, allocated the collected data to each level and completed a semiotic analysis of the data in conjunction with the social, political and fantasmatic logics at each of the three levels of analysis. The findings and discussion of such analyses were divided into three main themes: exclusion, profitability and disruption. These themes and their associated sub-themes will be examined in the next three chapters.

Chapter Five: Coeliac disease and the Equality Act 2010 in the workplace— an inclusionary experience?

A. Overview of Chapter Five

Hitherto, I have outlined and justified the case study used in this thesis to investigate performance-based quantification practices in contemporary organisations through the lived experiences of employees with coeliac disease. I reviewed the relevant critical accounting literature strands in relation to the measurement of workplace performance and connected them to discussions about health, coeliac disease and performance undertaken by critical management scholars. Through this review, I demonstrated that the performance measures implemented in many workplaces contradict organisational advocacy for the creation of workplaces that are inclusive towards employees with long-term health conditions. In sum, the research puzzle encompasses significantly more than Cheryl's personal experience. Drawing on work produced by the Essex School in Chapters Three and Four, this contradiction was redefined as an antagonistic and hegemonic struggle of the discursive narrative of performance that can be analysed through the application of the LoCE.

Investigating the UK context, this first empirical chapter explores performance-based quantification practices in workplaces from the perspective of inclusion and equality, thus elaborating the thesis' research puzzle, which articulates the conditions whereby good intentions to create more inclusive workplaces through well-being and inclusion practices are undermined. In this chapter, I turn to the UK Equality Act 2010 and its predecessors to outline decisions taken in politics and legislation with the aim of governing and evaluating the performances of employees with coeliac disease. Most importantly, it explores how employees who are living with coeliac disease and are working in immaterial labour narrate their workplace experiences in the context of inclusivity and performance. The chapter probes the

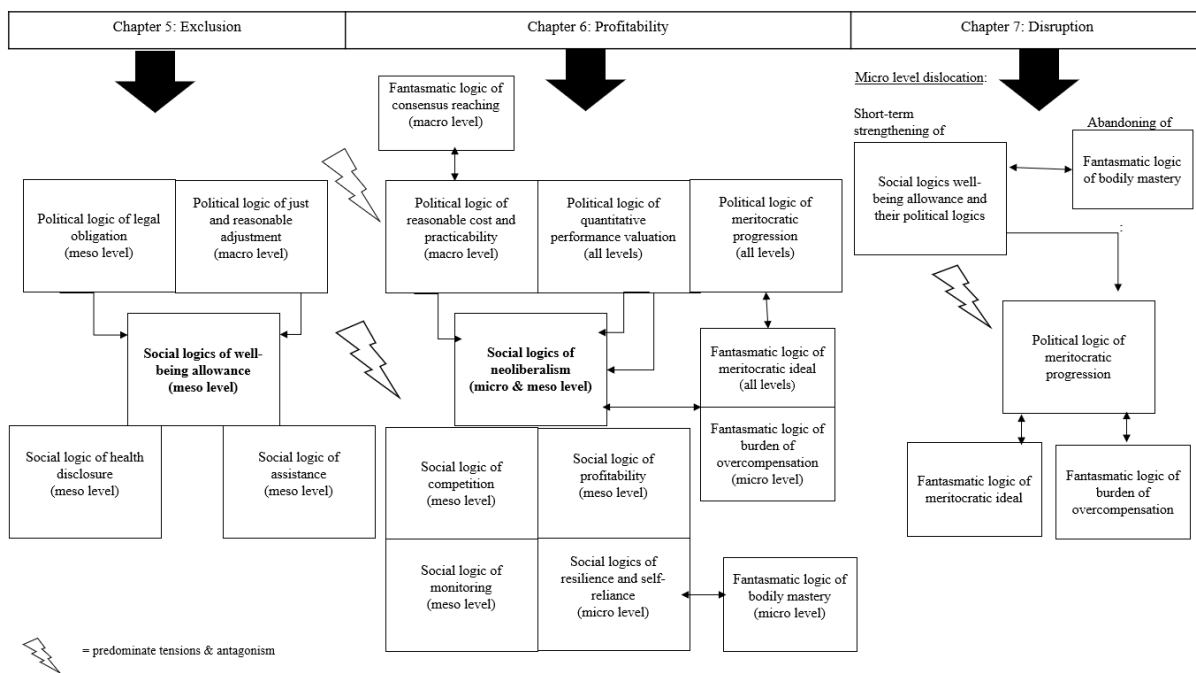
social and political logics that are at play when organisations proclaim themselves to be champions of fair and inclusive employment for employees with health conditions.

The invisibility of coeliac disease as a bodily impairment hinders the establishment of a clear link between the disease and legislation regarding health adjustments in the workplace. However, a substantial group of individuals experience long-term adverse effects associated with the disease in their personal and working lives, and many require some form of workplace adjustment. A recent longitudinal study conducted by Bozorg *et al.* (2022, p. 1070) found that patients with coeliac disease can take an average of 13.7 days of sick leave each year five years after their diagnosis. Put in context, this amount of time off work is similar to that required by patients diagnosed with the inflammatory bowel disease colitis (12 days on average) (Bozorg *et al.*, 2022, p. 1074). As early as 2007, the CEO of Coeliac UK, Sarah Sleet, and MP Gordon Banks held a parliamentary discussion concerning the implications that coeliac disease can have for sick leave requirements (Banks, 2007). It thus is plausible to link health adjustments at work to coeliac disease, at least for those individuals in need of them. Regardless of the disease's severity, the provision of disability discrimination in the Equality Act 2010 established this obligation in the UK. As such, the House of Commons debates in 2007, 2011 and 2016 publicly connected coeliac disease with disability discrimination legislation (Banks, 2007; Begg, 2011; Jones, 2016).

To navigate the historic context, as well as the current organisational duties on workplace adjustments, the first part of the chapter conducts a genealogical investigation of relevant UK legislation from the past five decades that can be linked to workplace disability discrimination, as well as debates in Parliament and employment Tribunal judgements relating to coeliac disease. A visualised timeline can be found in Appendix 4. The second part of this chapter proceeds to examine workplace testimonies documenting the lived experiences of employees with coeliac disease in relation to the adjustments they require in their working lives. Overall,

the chapter explores the key theme of exclusion through the social logics of well-being allowance and the political logics of legal obligation and just and reasonable adjustment. Their progress and transformation are further explored in the next two chapters through the key themes of profitability and disruption. Figure 5 below illustrates the overall flow of these logics throughout the chapters.

Figure 5



Overview of logics in Chapters 5, 6 and 7

B. A genealogical review of health equality legislation and coeliac disease

1970: The Chronically Sick and Disabled Persons Act

Current health equality and inclusion practices in UK workplaces are rooted in legislation beyond the Equality Act 2010. In reconstructing the history of hegemonic workplace standards regarding health equality and inclusion, we must return to the Chronically Sick and Disabled Persons Act, which was passed by the British Parliament in the autumn of 1970. In a comment on the Act's 25th anniversary in the House of Commons, the Minister for Social Security and

Disabled People, Alistair Burt, described the influence of the Act. Burt (1995, c. 552) stated the following:

It is not an overstatement to say that the passage of the 1970 Act was a historic landmark in the progress of disabled people towards taking their full place in society. ... It provided the momentum for changing attitudes to disabled people among statutory authorities, the caring professions and the public at large.

Although the Act represented significant progress in terms of the recognition of individuals with disabilities in society, it fell considerably short of the legislation that had been proposed by the Bill's introducer. On its 40th anniversary, Lord Morris recalled how other MPs felt that the ideas in the original Bill were 'overambitious' and needed to be 'toned down' and 'made more affordable' (Morris, 2010, c. 1132). Relevant to the theme of health equality at work in this thesis, three key areas of the Bill could have brought further structural change to society had their initial ideas been accepted. Or in the words of Laclau and Mouffe (2014), advocates had attempted to expand the scope of the definition of disability by adding oppositional signifiers to the hegemonic signifying chain.

First, Lord Morris, a Labour MP at the time, sought to provide individuals with disabilities 'the same opportunities as everyone else to contribute to the life and work of society' (Morris, 2000, c. 717). From today's perspective, Lord Morris' vision espouses the principles of the social model of disability. In contrast to the medical model, the social model regards inclusion barriers rather than the impairment of the individual as the chief cause of disability in society (Trades Union Congress, 2008). Commenting on the Bill, Morris (2010, c. 1133) stated as follows:

I would choose a society in which there is genuine compassion for the long-term sick and disabled people; ... where needs come before means; ... where people with

disabilities have the fundamental right to participate in industry and society according to ability; ... and where no one has cause to be ill at ease because of his or her disability.

With the introduction of the Bill, Morris was asking not for concessions but for a seat at the table when it came to discussing the right to health equality (Morris, 1995). This request was denied by the government, with the Labour Secretary of State for Social Services asking on several occasions that the Bill be dropped (Morris, 2000, c. 717).

Second, Morris and supporters of the Bill were interested in broadening the definition of disability to include further medical conditions that were not physical or visible, such as dyslexia, autism and mental health disorders (Morris, 1995). With the exception of dyslexia and autism in children, these medical conditions were not protected under the Act. The Act also failed to define disability. Rather, section 28 of the original Act allowed the terms 'chronically sick', 'chronic illness', 'disabled' and 'disability' to be interpreted by the Secretary of State (Chronically Sick and Disabled Persons Act 1970). Unsurprisingly, coeliac disease and other autoimmune diseases were not considered by the Act. At the time, chronic illness was not understood as a term of illness beyond physical impairment, which would have allowed considerably more individuals to be recognised under the Act.

Third, despite campaigns seeking support for individuals with disabilities in finding and sustaining employment, the issue of employment was largely ignored (Morris, 1995). Workplaces were only covered by section 16, which stated the need for employers to place people with disabilities into employment or training (Chronically Sick and Disabled Persons Act 1970). At the time, work opportunities and protections for individuals with disabilities were rare, with many working in low-paid and unskilled roles (Morris, 1995; 2010).

However, one key area in the Bill did affect employers: the provision on physical access to premises. At its core, the Act required architects and builders to plan and construct more

accessible sites, such as buildings with ground-level access and ramps, lifts and communication equipment on public and commercial premises (Chronically Sick and Disabled Persons Act 1970). However, even this provision was limited, with the House of Parliament introducing but not defining the terms ‘practicable’ and ‘reasonable’ in relation to determining the feasibility of changes to premises (Campbell, 2010, c. 1135). By introducing these concepts, Parliament allowed any third party to refuse substantial changes to buildings. These concessions stemmed from MPs’ concerns about the Act’s economic implications (Rix, 2000, c. 712) and the threat that the Act posed to the status quo at the time (Cunliffe-Lister, 2010, c. 1145).

Lord Morris’ vision, if realised, could have provided disabled and chronically ill individuals with a seat at the table with the ability to contribute to decisions, facilitated constructive discussions around financial reasonability and promoted the consideration of equality rights from the perspective of an inclusive society. Instead, the Act was ultimately a light-touch attempt to ‘change the way people think about disabled people and disability’ (Campbell, 2010, c. 1136). In other words, antagonistic signifiers could not be successfully placed within the hegemonic discursive order, ensuring that chains of equivalence remained partially fixed and wholly intact when discussing the meaning of health equality.

Overall, lawmakers, politicians and activists fought for ground on the hegemonic narrative of health equality. For Lord Morris and activists, it was clear that the dominant processes of the law and politics in the 1970s had formed and shaped an understanding of health equality that focused on economic costs and proxy-representation. For example, the term reasonability was linked to cost efficiency with no definition of its own in the context of the understanding of health equality. This hegemonic narrative clashed with Lord Morris’ vision of health equality. Lord Morris’ antagonistic vision fought for dismantling structural barriers for individuals with medical needs, widening the definition of disability to allow broader non-monetary disability support and hearing the voices of affected individuals in parliamentary debates. Expectedly,

Lord Morris' ideas were picked up by members of the public and by Parliament, who resumed the legislative debate with demands for further changes.

1995–2005: The Disability Discrimination Acts and the (failed) recognition of invisible illness

Advocates were swift to criticise the Act's limitations. However, the introduction of the Disabled Persons Act 1986 represented no significant process in relation to the critics' substantial demands, with employers still wholly unimpacted by the legislation. This changed with the Disability Discrimination Act (DDA) 1995 and its minor amendments in 2003 and 2005. At this point, the hegemonic discursive narrative of disability at work gradually began to break down. This change was possible as several signifiers that opposed the hegemonic meaning of disability were successfully introduced into the discursive narrative, including the antagonistic signifiers 'adjustment', 'reasonable' and 'duty'. To trace a connection between these signifiers and autoimmune diseases, such as coeliac disease, I focus on the discussion of potential alternative developments of the DDA(s). The focus of this chapter will then shift to the Equality Act 2010. In this regard, I draw on the employment Tribunal case *Michie v London Underground Ltd.* [2001]. This case is of relevance here as it was brought by an employee with coeliac disease. This facilitates an analysis of the shortcomings and changes at work for employees with coeliac disease associated with the introduction of the Equality Act 2010.

Returning to the DDA, its Bill was introduced to block MP Roger Berry's private member Bill, which was the most far-reaching and impactful version of the so-called Civil Rights (Disabled Persons) Bill (hereafter, CRB), aimed at tackling institutional barriers in British society (Fletcher, 2008). A full summary and analysis of the DDA are beyond the scope of this thesis, but it is relevant to state that the Act addressed long-term and adverse impairment to an unprecedented extent and aimed to make discrimination against individuals with disabilities

unlawful (DDA 1995; Stalker and Lerpiniere, 2009). The two main areas of concern as far as this thesis is concerned are the definition of disability and the introduction of the employer's duty to make reasonable adjustments at work.

First, section 1 of the Act recognised disability as more than a physical impairment, defining disability as a 'physical or mental impairment which has a substantial and long-term adverse effect on his ability to carry out normal day-to-day activities' (DDA 1995). The definition was welcomed by MP Roger Berry and advocates of his tabled CRB. MP Berry and disabled lawyers predominantly welcomed the definition, as it allowed for the recognition of further medical conditions. However, the CRB had intended to include invisible conditions such as dyslexia, arguing that 'just because a disability is not obvious does not mean that it cannot be severe and disabling' (Morris, 1995, c. 587). Although not picked up by the Disability Discrimination Bill, discussions emerged regarding what medical conditions could be included as long-term illnesses and disabilities. Those mentioned included epilepsy, incontinence, mental health and diabetes (Bowis, 1995, c. 592; Pickthall, 1995, c. 574). These discussions can be understood as attempts to expand the signifying chain of equivalence by incorporating signifiers of difference (Laclau and Mouffe, 2014). However, the momentum was insufficient, and the discursive *elements* did not develop further.

In a House of Commons debate at the time, MP Colin Pickthall reported a comment made by his colleague Alan Howarth, who had remarked that a disease such as diabetes should be part of the debate on disability discrimination (Pickthall, 1995, c. 574). Pickthall stated that 'up until that point ... [he] had never thought of [himself] as disabled' (Pickthall, 1995, c. 574). Similar discussions regarding other medical conditions ensued.

For instance, one member of the House of Lords mentioned a woman who had become 'very disabled with arthritis' (Cunliffe-Lister, 2000, c. 728), while another MP requested that chronic

fatigue syndrome be recognised as a disability (Wright, 2004, c. 1117). The debate also included a recommendation that the lower care rate of disability living allowance be provided to individuals with coeliac disease for the purpose of purchasing gluten-free food (Begg, 2011, c. 106WH). Legally, the 2005 Amendment of the DDA classified cancer, multiple sclerosis (MS) and human immunodeficiency virus (HIV) as disabling diseases. These discussions resumed during debates on the Equality Act 2010, providing a new perspective on the recognition under law of those groups who do not consider themselves to be either disabled or healthy. In discursive terms, the strategy of difference was successful insofar as the meaning of the signifier 'disability' was expanded to incorporate several more diseases that could be understood as disabling (Laclau and Mouffe, 2014).

Second, however, the DDA 1995 sought to contain ideas from the defeated CRB that were considered too radical by the Conservative Party. Supporters of the CRB advocated recognition of the extent to which the state and society are instrumental in discrimination against people with disabilities, arguing that the institutionalised processes could only be tackled through the systematic dismantling of barriers. Several activists went further, realising that disability was a political issue that needed to be tackled through radical change (Fletcher, 2008; Hannam, 1994, c. 499). The CRB was developed from a wholly different perspective on illness and society. Advocates of the Bill argued that it is not the medical condition that renders a person disabled but rather the structural barriers in society that automatically accommodate nothing other than the mainstream (Trades Union Congress, 2008).

To illustrate this perspective through an example, engineers and city planners could have begun planning city centres and the exterior spaces of premises with wheelchair users in mind, whereby any staircase would automatically be replaced by a ramp. In this sense, the advocates flipped the prevailing societal perspective on its head. Rather than allowing staircases to govern wheelchair users' movements, the emphasis should be on the people and their access to society.

At first, the defeated CRB included no reference to cost, but words such as ‘reasonability’ and ‘hardship’ were introduced in subsequent debates, thereby providing businesses with grounds to refuse adjustments if they could demonstrate that the costs outweighed any perceived benefits (Hannam, 1994, c. 496). Thus, the concept was very similar to the concept of ‘reasonable adjustment’ that the DDA 1995 had introduced. Examples of ‘reasonable adjustments’ outlined in section 18B (2a-1) of the Act included the reallocation of work duties, changes to working hours or acceptance of absences from work to accommodate medical appointments (DDA 1995, as amended in 2003, part 2).

However, the DDA failed to address several of the practical problems that afflicted the concept of reasonable adjustments. For instance, the Act remained silent as regards employees with health conditions that were not cancer, MS, HIV or physical disabilities. The following employment Tribunal case illustrates this problem as it pertains to coeliac disease. *Michie v London Underground Ltd.* [2001] debated an employee’s dismissal on the grounds of their record of absence as a result of illness. It was claimed that the absence was due to coeliac disease. The Tribunal ‘dismissed the appeal of unlawful discrimination’, as the appellant ‘was able to give no example of any specific loss of control ... which are referred to in the ... guidance relating to the definition of disability’ (section 6, *Michie v London Underground Ltd.* [2001]). Although the evidence presented by the employee lacked medical depth, the legal interpretation of the definition of disability was arguably limited, which likely contributed to this decision. For instance, the employee in question would have needed to prove a loss of bodily control to meet the criteria.

It is important to note that the Tribunal stressed that this case was not a precedent for coeliac disease (section 8, *Michie v London Underground Ltd.* [2001]). Although the definition of disability remained unchanged in the Equality Act 2010, two employees won Tribunal cases against their employers in 2012 and 2018. It can be argued that such a ruling could have

happened in *Michie v London Underground Ltd.* [2001] if it had been trialled after 2012. My claim stems from the changes in the hegemonic understanding of the meaning of reasonability and the extended interpretations available for the definition of disability. Both changes were enabled by the Equality Act 2010. The next subsection will address the specific developments that, had they occurred earlier, could have led to an alternative ruling for *Michie* or at least an explanation of the ruling.

Overall, the period between 1995 and 2005 is characterised by a dominant discursive narrative that understands health equality through reasonability. Yet, any reasonability still must serve economic interests and prove to be of value to society in general. In addition, the benefits of this hegemonic discourse of health equality are only open to a small group of individuals. For the DDA, lawmakers identified diseases they understood to be disabling; only individuals with specific bodily ‘loss of control’ (section 6, *Michie v London Underground Ltd.* [2001]) could expect to receive reasonable adjustments at work. Dividing groups with medical needs into abled and disabled persons, distracted from demands by activists who criticised the ongoing structural barriers in society experienced by individuals with medical needs. As such, antagonistic meanings of health equality that sought to dismantle barriers were overshadowed by the unchanged hegemonic force that regarded health equality as an economically costed project, supporting only few individuals with severe health care needs.

The Equality Act 2010: Equal treatment or equal opportunity?

By 2010, it was clear that the DDA had failed to deliver comprehensive anti-discrimination legislation for individuals with disabilities, having left too much room for interpretation of the provisions and having missed a crucial understanding with respect to levelling the playing field in society for individuals with disabilities (Hampton, 2020; Oliver, 2016). However, the Equality Act that followed was largely a simplified, consolidated and harmonised version of

equality legislation that merged the nine protected characteristics into a single act (Berry, 2009). In addition to disability, the Equality Act 2010 covers equality legislation on sex, race, marriage, pregnancy and maternity, age, gender reassignment, sexual orientation and religion.

During the final stages of debate around the Bill that led to the Equality Act 2010, the Liberal Democrats highlighted the following:

... [The Conservative Party] have ended as they began, wanting only to codify and streamline, showing no interest in mobilising the public authorities to tackle further socio-economic inequality ... (Baird, 2010, c. 941)

This criticism stems from the vagueness of the legislation that was proposed to achieve the goal of socio-economic equality. Section 1 of the Act states that the public sector is required to actively foster the reduction of inequality associated with socio-economic inequalities. For Labour MPs, the Act contained no force to address such inequalities, whereas conservative MPs stated that some parts of the Bill returned to the 'worst excesses of old-fashioned unreconstructed socialism' (Laing, 2009, c. 596). Ultimately, the majority of MPs remained unconvinced that discrimination against the nine protected characteristics fosters socio-economic inequality.

From the perspective of coeliac disease and equal workplace practices, the disability provision contains three areas that have an effect on workplaces and where debates could have led to alternative provisions in the Equality Act 2010: the definition of disability, the concept of favourable treatment and the role of financial resources. All three areas are bound to the idea of equal opportunity, which was a newly developed and antagonistic concept relative to the status quo at the time. In contrast to the other protected characteristics, disability discrimination cannot be addressed merely by extending equal treatment to individuals with disabilities. I shall

return to this idea in the section on favourable treatment. To illustrate the development of the concept of favourable treatment and the argument of financial resources, I turn to the example of reasonable adjustments in the workplace.

1. The definition of disability

The definition of disability laid out in section 6(1) showed no changes from the definition advanced in the DDA. The section still treats disability as an ‘impairment’ that ‘has a substantial and long-term adverse effect on a person’s ability to carry out normal day-to-day activities’ (Equality Act 2010). The Equality and Human Rights Commission Disability Committee (2009) and the Disability Charities Consortium (2009) were particularly concerned with removing the parameter of time from the overall definition of disability. Schedule 1 of the Act defines long-term as ‘lasting continuously for 12 months’. Advocates were concerned that this time limit excluded conditions that do not necessarily persist for 12 months at a time but may recur (Harris, 2009, c. 192; Berry, 2009, c. 603). As an autoimmune disorder, coeliac disease is among the diseases that would be affected by a change in this definition. Most individuals with coeliac disease are symptom-free within months following their diagnosis but can experience reoccurring symptoms and damage to their digestive system if they digest even the smallest trace of gluten. Even if such individuals adhere to a strict diet, it is impossible to manage gluten intake at every single meal.

The Committee did not agree to such changes but stated that change was unnecessary, as the inclusion of too many conditions would increase workload considerably (Baird, 2009). To put this into context, written evidence submitted by the Tribunals Service (2009) predicted that at least 500 more cases would be added to the workload each year as a result of the introduction of the Equality Act itself.

Separately, the evidence submitted to the Committee by Diabetes UK (2009) asked the Committee to consider incorporating other conditions, referencing diabetes, asthma and epilepsy. This would have allowed for a more progressive understanding of what conditions could be covered under the Act. Although no such references were added, government guidance published by the Office for Disability Issues (2011, p. 08) states that ‘disability can arise from ... impairments’, including ‘auto-immune conditions such as lupus, organ-specific including respiratory conditions, such as asthma or thrombosis, or mental illness such as depression...’. Such interpretation and guidance provided grounds for the Tribunal cases *Duckworth v British Airways Plc* [2012] and *Singh v NFT Distribution Operation Ltd.* [2018], in which employees with coeliac disease claimed their employers had discriminated against them on the grounds of their disabilities. These cases will be discussed in the final subsection of this part to offer insights into how disability discrimination manifests with respect to coeliac disease and employer behaviours that may be deemed discriminatory.

2. Positive discrimination

Advocacy groups and MPs have rigorously debated the need for the protection of the principle of favourable treatment (Equality and Human Rights Commission Disability Committee, 2009; Baird, 2009; Berry, 2009, c. 602). The DDA introduced the concept of positive discrimination to apply exclusively to individuals who are disabled and chronically ill (DDA 1995, as amended in 2004, part 2). The principle builds on the idea that the mere equal treatment of a person with a disability does not necessarily amount to equality with an able-bodied person. Roger Berry explained this during the second reading of the Equality Bill, using the following example: ‘Wheelchair users do not experience equal opportunities by being treated the same way as non-wheelchair users’ (Berry, 2009, c. 601). The Disability Charities Consortium (2009) submitted written evidence to the Public Bill Committee regarding the choice of wording considered in the section on positive discrimination.

The Consortium suggested amending section 13(3) to reflect the organisational obligation ‘to take account of the needs of disabled person’s disabilities even where this involves more favourable treatment’ (Disability Charities Consortium E01, 2009, p. 03). Such interventions would have strengthened the protected characteristic of disability (Equality and Human Rights Commission Disability Committee, 2009) for instance, by leading to more robust protection for employees seeking reasonable adjustments at work, which often requires favourable treatment. A practical example would be reasonably adjusting a person’s work schedule to accommodate their hospital appointments. A person without a medical condition could ask for such a change in their work time but may have such a request refused, thereby resulting in the favourable treatment of their colleague with the medical condition (Disability Charities Consortium E01, 2009). However, section 13 remained unchanged and vague, stating that discrimination does not apply if a person ‘treats or would treat disabled persons more favourably’.

Advocacy groups feared that the vague formulation of positive discrimination and the merging of all protected characteristics into a single Act could jeopardise the protection of disabled individuals’ rights (Disability Charities Consortium E24, 2009; Berry, 2009; Equality and Human Rights Commission Disability Committee, 2009). Such concerns were confirmed in two ways. First, some MPs argued that the principle of favourable treatment established a hierarchy in which some forms of equality were deemed more important than others (Equality Bill, 2009) This debate offered proof that some policymakers did not understand the concept of positive discrimination.

Second, the Trades Union Congress (2015), Mind (2015) and the Disability Law Service (2015) provided written evidence on positive discrimination in a commissioned report on the Equality Act to the House of Lords in 2016. All three non-governmental bodies reported how employers and other bodies in society struggle to apply positive discrimination to people with disabilities.

Some employers in these real-life examples argued that adjustments could only be made for individuals with physical disabilities (Mind, 2015), while other employers did not understand that favourable treatment was acceptable under disability discrimination provisions when reasonable adjustments were required (Disability Law Service, 2015). Owing to such misunderstandings, barriers continue to remain in place today. For employees with disabilities, this is likely to have had a significant impact on their work, given that they did not receive the optimum support that they needed to perform well in their roles.

3. Financial resources

The third development concerned the argument around financial resources: Who would be financially responsible for accommodatory alterations? What amount of monetary value would be acceptable? To use the example of reasonable adjustments again, the aspect of costs is particularly relevant and will be analysed extensively in the next chapter of this thesis in relation to the key theme of profitability. On the one hand, the Equality Act 2010 sought to reinforce organisations' obligation to make adjustments for employees, customers, clients and patients with disabilities and chronic illnesses. To this end, lawmakers changed the contexts in which organisations had to make adjustments. Previously, organisations only had to make reasonable adjustments when it was 'impossible or reasonably difficult' for a person with a disability to perform their work (section 21, DDA 1995). By contrast, section 20 (3, 4) of the Equality Act 2010 stated that adjustments had to be made when the person experienced a 'substantial disadvantage' whereby the aim was to 'avoid the disadvantage'. This change in wording exerted greater pressure on organisations to grant employees' requests and implement adjustments accordingly.

On the other hand, as pointed out by the Equality and Human Rights Commission Disability Committee (2009), the wording still implied that adjustments were made to remove a person from an unfavourable position rather than making every possible attempt to remove the barrier

that inhibited the person's participation. Such thinking also quickly gave way to debates around costs. Although lawmakers removed provisions regarding the refusal of adjustments based solely on the argument of practicality or financial costs, there remains scope to decline reasonable adjustments. Section 20 (3, 4) highlights that 'steps' to implement reasonable adjustments must only be taken 'as it is reasonable' to do so, with the concept of 'reasonable' having never been legally defined (Equality Act 2010).

Despite key conservative MPs' arguments that the new 'public duties' specified in the Bill were not 'adequately costed' (Boswell, 2009, c. 590), words such as 'financial burden' and 'financial hardship' were swiftly introduced into the debates. It was claimed that provisions were 'unduly intrusive on the private sector', making substantial one-off costs as well as continuous costs of compliance likely (Boswell, 2009, c. 590). The Conservative Party broadly agreed that it was not the right time to impose such a burden on the business sector. Discussions surrounding implementation costs were generally prioritised over debates about moral responsibility and the unknown economic costs of failure to achieve a fairer society. A report commissioned by the House of Lords six years after the introduction of the Equality Act 2010 stressed that many reasonable adjustments did not have high monetary investments attached to them (House of Lords, 2016), rendering previous discussions on costs misleading.

The report entitled 'The Equality Act 2010: The impact on disabled people' published by the Select Committee on the Equality Act 2010 and Disability in the House of Lords (2016, p. 69) highlights the need to clarify several sections with respect to flexibility and cost. Nevertheless, the Lords concluded that such changes would be 'a matter of judgement rather than objective criteria', with ongoing debates. The report's findings are surprising given the critical interpretation of lawmakers' understanding of health equality. Rather than following arguments on societal worth and the concept of economic cost, the Select Committee examined

health equality within the context of inclusionary behaviour. For example, the Committee highlighted that many reasonable adjustments only require small- scale interventions and can be life changing for the affected individual. In this way, the report mirrors the continuous antagonistic meanings of health equality in politics and their practical issues in employment Tribunals through the law (see Chapter Six, Section D).

There is a weakening of the presupposed link between the practices of health equality and economic/ societal cost, demonstrating that reasonability can be decoupled from debates on monetary and societal value. With the Equality Act 2010 not referring to any economic indicators specifically, employment Tribunals have been able to interpret the law more unreservedly in respect to financial legitimacy and individual necessity. However, not all post-2010 employment Tribunals on coeliac disease were prepared to alter their interpretations of the law, demonstrating that older hegemonic relations remain within the understanding of health equality among lawmakers, the law and judges of Tribunals. Progress has stalled since 2016. Owing to the COVID-19 pandemic, no debate was hosted in 2020 to celebrate the 50th anniversary of the Chronically Sick and Disabled Persons Act. In the summer of 2021, the government introduced its new National Disability Strategy, which covers the areas of education, transport and employment passports for those with the most severe forms of physical and mental conditions (BBC, 2021). Despite the new National Disability Strategy, as of May 2022, there is currently no Bill regarding disability and illness equality that has moved beyond the second reading stage in Parliament.

Beyond the Equality Act 2010: Equal treatment for employees with coeliac disease at work

The above genealogy demonstrates the ambiguity that surrounds what can legally be considered a disabling day-to-day experience and who is legally protected under the

characteristic of disability when an individual's condition is not physical or visible. Throughout the parliamentary debates and discussions in the public committee meetings, it has become evident that numerous individuals with medical conditions face obstacles in their everyday lives and at work. Such debates have at least allowed the scope of the definition of disability to be broadened over the years to allow any individual living with a long-term medical condition to seek reasonable adjustments at work and bring their case before an employment Tribunal if they experience discrimination as a result of their condition.

As previously stated, *Duckworth v British Airways Plc* [2012] and *Singh v NFT Distribution Operation Ltd.* [2018] are the only two instances to date in which employees with coeliac disease have won their claims of disability discrimination at work. Three further cases have been brought before an employment Tribunal since the introduction of the Equality Act 2010, but one was withdrawn (*Shabir v Turning Point* [2021]) while it remains unclear as to whether the employees in the other two Tribunals had coeliac disease, as it had not been formally diagnosed in either case (*Curtez v Department for Work and Pension* [2020]; *Davis v P2CG Ltd.* [2016]).

Based on the employment Tribunals *Duckworth v British Airways Plc* [2012] and *Singh v NFT Distribution Operation Ltd.* [2018], it is possible to argue that the practical aspects of managing coeliac disease in the context of work have been overlooked. It is also possible to demonstrate the limited awareness surrounding the employer's obligations to accommodate an employee with coeliac disease or what accommodations an employee may expect.

In the case of *Singh v NFT Distribution Operation Ltd.* [2018], the employee accumulated 135 hours of absence within a short period of time. Although the employee had provided sick notes from their GP and had disclosed their coeliac disease diagnosis, the employer withheld Employer's Sick Pay (ESP) on suspicion that the employee had not adhered to their gluten-free

diet. The employment Tribunal ruled that the factors cited as grounds to withhold ESP breached the provisions of the Equality Act 2010. It further ruled that the employee's health condition satisfied the relevant statutory criteria to be classified as a disability and thus concluded that, in withholding the ESP from the employee, the employer's actions amounted to discrimination arising from disability (*Singh v NFT Distribution Operation Ltd.* [2018]). The employer's withholding of the ESP meant that the employee received less monthly income, thus leaving them financially worse off. By contrast, and as stated by the Tribunal in section 40, the judges were 'perplexed as to why' the employer decided to cover statutory sick pay and not enhanced sickness entitlement (*Singh v NFT Distribution Operation Ltd.* [2018]). From a financial perspective, the company's decision enabled them to cut costs by not paying the enhanced sickness entitlement.

In both *Singh v NFT Distribution Operation Ltd* [2018] and *Duckworth v British Airways Plc* [2012], the Tribunals recognised different arguments around reasonability, highlighting their interpretations of legitimacy and reasonable steps according to the Equality Act 2010. The discussions of the Tribunals demonstrate the hegemonic articulation of health equality which has been a driver of an antagonistic debate since the 1970s. As much as the Tribunals in *Singh* and *Duckworth* were prepared to define reasonability within the context of individual necessity and through a workplace's obligation of inclusionary behaviour, Tribunals are bound to the current hegemonic understandings of the law. Particularly, the understanding of reasonability within health equality may have been shaped and re-ordered within current dominant discursive narratives, demonstrating a slight shift towards inclusionary behaviour and care. But its presupposed and accepted core understanding still remains within the context of societal value and economic interest (Government Equalities Office, 2011; Laing, 2009, c. 598) as outlined in the DDA and parliamentary debates (Cunliffe-Lister, 2010, c. 1145; Rix, 2000, c. 712; DDA 1995).

Beyond legal disputes, people with coeliac disease commonly experience disadvantages and feel negatively impacted by their condition at work. In open and anonymous forums, many speak about experiencing difficulties at work and exchange advice about how to deal with such situations and events (Celiac.com, 2006; 2008; 2011; 2014; 2015). These conversations and discussions range from basic questions, such as dealing with work lunches, to more personal aspects, including the lack of understanding among clients, colleagues, line managers and management. It is in this context— and with a particular focus on performance-based practices— that I situate the lived workplace experiences of the interviewees in this thesis.

This first part of the chapter provided background on the steps that policymakers have taken to ensure an inclusive work environment, focusing on the hegemonic discourses on inclusivity and work. It also explored antagonistic concepts that led to possible alternative perspectives on inclusion but were rejected by the leading political parties at the time. As such, the section addressed parts of the thesis' first research question, which concerns the processes that organisations, policymakers and governmental bodies implement to govern and evaluate the performance of employees with coeliac disease through legislation and policy.

The short answer to the research question is that legislation offers no specific guidance for employees with coeliac disease, while accepting that each case of work adjustment must be evaluated on an individual basis. The organisational efforts regarding the creation of inclusive (performance-based) environments for employees with coeliac disease and how these are experienced by the employees remain unclear and warrant further attention here. Therefore, I now turn to the experiences of employees who have been diagnosed with coeliac disease. Through the mapping and analysis of social and political logics on well-being, this section presents further findings pertaining to the thesis' first key theme: lived experiences of exclusion at work as a result of dietary requirements, (in)formal social events and health symptoms.

C. The experience of exclusionary practices in the workplace

This thesis' second research question concerns how employees with coeliac disease narrate and experience work performance measurement practices. This section begins to address this research question by establishing the general experiences of working with coeliac disease before turning to the specific context of performance in the next chapter. I begin by characterising the norms, behaviours and practices that aim to foster the acknowledgement and support of employees with coeliac disease in the workplace. Although these norms, behaviours and practices are observed and described by individual employees rather than management, they are extremely useful in offering insight into organisational inclusivity processes. They also provide a personalised perspective on organisations' efforts and the impacts of these efforts on employees and their work.

The social logics of well-being allowance: Assistance and health disclosure

When describing the health equality practices in relation to coeliac disease in their organisations, Adam, Allison, Richard, Dominic, Grace, Cheryl, Gary, Mary, Sandra, John, Robert, Ana, Julie, Julia, Dennis and Elena mentioned the equality and inclusion policies that informed practices at their work organisations. These oral history testimonies reflect workplace experiences that take into account the fact that the Equality Act 2010 has already been in place for around ten years. It is important to bear this in mind, as organisations have now had time to adopt policies and practices following government-issued guidance.

With the exception of Dominic, the interviewees cited examples of well-being support to describe the organisational health equality practices that support them in their management of coeliac disease. Only Dominic linked coeliac disease and any necessary workplace adjustments to medical-related health practices at work:

I'm aware that coeliac disease can come under disability at work ... I found out from HR that it fell under those criteria.

Interestingly, Dominic's previous career in motorsports allowed him to draw a connection between disability and coeliac disease. It may have been the experience of alienation that allowed Dominic to feel more comfortable with the concept of disability in terms of HR policies. At least, in his oral testimony, Dominic described the motorsport world as a 'macho environment' that only operated according to binaries.

By contrast, the other interviewees categorised all forms of work adjustment under the general category of well-being. These conflicting perspectives are fostered by the relative invisibility of coeliac disease in the context of long-term health conditions in the workplace, as coeliac disease does not align with current conceptualisations of physical impairment and chronic illness. Why would the interviewees choose to connect their disease with the support of well-being rather than with the concept of disability? The oral histories revealed a general understanding that organisational efforts to improve employee well-being are also related to improving the work environment for those with coeliac disease. As such, the concept of 'well-being' may be regarded as a signifier that is articulated within a chain of equivalence carrying identical but limited meaning. For instance, 'well-being' carries the meaning of 'improvement', 'comfort' and 'satisfaction' with respect to emotional, physical and mental health. These meanings can be easily linked to the signifier 'well-being', thus strengthening its overall acceptance in society. Owing to this acceptance, I did not differentiate between the concept of well-being or disability when analysing the examples that interviewees gave in relation to workplace adjustments made for coeliac disease.

In this thesis' analysis, these behaviours, practices and norms are characterised as the social logic of assistance. As noted above, social logics denote the observable hegemonic norms, behaviours and practices that are taken for granted in society (Glynos and Howarth, 2007). Such assistance has been implemented through organisational behaviours and practices in two key areas.

The first relates to the accessibility of gluten-free food in the work environment. For Allison, Elena, Grace, Julie, Julia and Dennis, it became the norm that their workplaces would attempt to provide some gluten-free foods that could be consumed during work lunches, coffee breaks and on special occasions. With the exception of Julia, who also had to exercise caution with other ingredients, the interviewees agreed that it was organisational practice to provide gluten-free foods that satisfy the dietary requirements for coeliac disease (e.g., free from cross-contamination). Although Grace, Dennis and Julia experienced these practices only on limited occasions, for instance when line managers bought gluten-free advent calendars for employees or when colleagues brought gluten-free biscuits into the office for special occasions, it was nonetheless a routinised practice. Allison and Elena reported the most positive experiences.

Working for a multinational IT company, Allison described how the company's in-house team was excellent at providing gluten-free food without the need to double-check with catering:

I'll just pick the gluten-free things that are labelled and usually because of the company's [allergy] policies ... I mean, always, it's like, would you like to call [the catering]? But generally speaking, on our company property, there's no reason for it. (Allison)

Elena also received gluten-free food on those occasions when others were eating. Her workplace would actively ask her what food was acceptable and make an effort to acquire it.

This had a positive impact on Elena:

They [workplace] are fantastic. They are so genuine and kind and caring ... [there will be] nice foods on the table and they'll be like 'Can you eat this? Can you eat this?' And I'll say, like, oh, I really like such and such. And they'll go out their way and buy that for me ... It's just, as silly as it sounds, it just essentially gives me a little boost ... it was intentional and they thought Elena can have that. (Elena)

However, not all interviewees shared positive examples of the social logic of assistance. Mary, Sandra and Richard experienced several occasions in which their workplaces had not provided food for them. For instance, they recalled that the food at conferences was either not labelled as gluten-free, or the gluten-free food that was ordered for them had been cross-contaminated. Sometimes, no gluten-free food options were available at all. Mary described how HR left her without food at an induction lunch, even after she had requested a gluten-free option:

I had to have a working lunch with the rest of the group that was being inducted and a member of the executive team. And I had sort of said to HR: ... I need [pause] I have to be gluten-free. This is a medical condition. Please, can you get something that is gluten-free? And they said: '... we can't guarantee'. And of course, they didn't. (Mary)

However, such experiences did not discourage the interviewees from demanding suitable food.

Richard explained:

I get very upset at the lack of inclusion. I tell people that I'm sick and I need separate food for me. (Richard)

The second area in which assistance has been implemented relates to structural policy changes in workplaces, including changes to working times, working spaces and the employment of dedicated well-being officers. Richard, Dominic, Grace, Adam, Gary, Ana and Julia spoke

about the pre-COVID-19 option to work flexible hours or avail of working from home arrangements. This also included flexible working times to allow them to attend necessary medical appointments. For instance, Ana and Cheryl explained how their employers encouraged them to work from home or to work flexible hours:

When I have felt a bit under the weather or something at work, this is even when we were back in the office, they'd be quite flexible to me working from home. (Ana)

I think that they were always more flexible than most companies in terms of remote working ... So, I think that their expectations are to let people have the flexibility to work from where they want. (Cheryl)

However, these policies are not only applicable to employees with medical needs. Rather, they are open to all employees under the discursive narrative of employee well-being. The same may be said in relation to Julie and Dennis' examples. In their testimonies, Julie and Dennis emphasised the support provided by mental health and well-being officers employed by their organisations. While Julie's organisation paid for phonenumber support, Dennis' organisation had a dedicated well-being officer who could be contacted for advice. For Dennis, this dedicated support was a factor in his decision to work for his current employer:

One of the reasons why I actually took the job was because in the interview, they did stress that they care about mental health and anyone with physical illnesses, they fully support. So, we've got a mental health and well-being officer ... [who] said there are days when I can rest and have a bit of time to just like a quiet period. (Dennis)

To summarise, there was an organisational willingness on the part of the interviewees' employers to provide coeliac-safe gluten-free food and to grant flexible working schedules with

working from home arrangements. In line with this thesis' theoretical approach, I understand these organisational practices and behaviours to operate as a social logic of assistance. Several of these practices and behaviours underwent radical changes during the pandemic. The effects of the COVID-19 pandemic on workplace practices will be discussed in Chapter Seven in relation to the key theme of disruption. I turn now to another key social logic that emerged in the oral histories: the social logic of health disclosure.

All interviewees agreed that it was impossible not to disclose their coeliac disease diagnoses, as the issue would arise as soon as food was offered. Ana explained the situation as follows:

... [C]oeliac, it is weird because it comes up really quickly. Like your first day ... So, on my first day on this job, we went out for like a meal at lunchtime and I kind of had to say then it's going to have to be one of these like very few places where I can actually go to. (Ana)

Ana's coeliac disease came to light on her first day in relation to her welcome lunch with her line manager because only a limited number of restaurants could cater to Ana's dietary needs. Ana was compelled to disclose and explain her coeliac disease to her line manager during that conversation. In that sense, the social logic of health disclosure is manifested at the individual level and can be understood as the transformational force that encourages individuals to disclose their coeliac disease to managers and colleagues.

In practical terms, the interviewees discussed the importance and possibility of disclosing their coeliac disease in HR documents or verbally to their line managers. Dominic, Dennis, Ana, Elena, Grace, Allison, Richard and Sandra recalled the existence of HR questionnaires in at least one of the organisations they had worked for. These forms included the option to disclose a medical condition or to undergo risk/health assessments.

However, the formal disclosure of coeliac disease to HR and HR's support of employees with the condition at work is not straightforward. Most interviewees were either unsure as to what support they could request or they felt uncomfortable asking for it. Ana and Dennis did not think that HR needed to know about the condition, while Julie, Julia, Grace and Sandra expressed uncertainty about their intentions to disclose their coeliac disease diagnoses to HR. At the time of the interview, none of the six had disclosed their coeliac disease.

Sandra recalled the difficulty in categorising coeliac disease when completing health disclosure forms for HR. While Sandra acknowledges that the condition does affect her ability to complete some tasks satisfactorily, she has not disclosed her coeliac disease to HR:

When you take on a new job and they ask you about, you know, health care disclosures and disabilities, I never know whether to put my coeliac disease on there or not. I never do. But I also know that it does impact on my ability to travel, my willingness to travel ..., and to do all of the job that they might want me to do. (Sandra)

Julia explained in detail why she chose not to disclose her coeliac disease to HR. For her, HR disclosure is limited to disabilities and diseases that align with the societal understanding of what constitutes a disability. Coeliac disease does not fit the image of a physical or chronically persistent disability, and even for those individuals who experience the long-term digestive symptoms of coeliac disease, society finds it difficult to accept the disease as a medical condition. In Julia's words,

There [are] no policies or anything that help. [Y]ou are like you're not classed disabled, so you don't really have any of those adaptations. You ... don't obviously fit into the disabled category because a lot of that people tend to take it as physically and it's not quite the same ... you linger somewhere in the middle ... [W]hen it comes to employment and having coeliac disease, there's not really anything there. (Julia)

Julia's extract reflects a struggle that was also pointed out during the debates in the Houses of Parliament: disabilities are widely perceived as physical impairments (Morris, 1995; Cunliffe-Lister, 2000). However, for severe cases, such as Julia's, employment Tribunal cases, such as *Duckworth v British Airways Pls* [2012] and *Singh v NFT Distribution Operation Ltd.* [2018], demonstrate that legal protection is available. I shall return to these employment Tribunal cases in the next section when exploring the political logics, as these cases reveal a shift in thinking about diseases in the workplace.

In summary, the social logic of health disclosure supports employees with coeliac disease in disclosing their autoimmune disease to line managers and, theoretically, to HR. Given that the subject inevitably arises in relation to food, employees' disclosure to their colleagues and managers almost always occurs on their first day at a new job. Despite the confusion or non-disclosure at HR level, the social logic of health disclosure plays an important role in work relationships. In the interest of simplicity, I group the social logics of assistance and health disclosure under the notion of well-being allowance. What processes led to their formation, and why is the emphasis on well-being rather than disability? To address this question, I turn to the political logics at both the organisational and policy levels.

Political logics of just and reasonable adjustment and legal obligation

Two political logics play a crucial role in the formation of the social logics of well-being allowance. As noted above, the political logics are useful in that they explain the processes that normalise social logics by focusing on the acceptance and contestation of alternative concepts that surround the formation of the social logics. In return, they can also provoke the opposite: the formation of new social logics when hegemonic practices are contested and criticised (Glynos and Howarth, 2007).

The latter occurred in the case of the social logics of well-being allowance through the political logics of just and reasonable adjustment and legal obligation. These social logics are formulated through the contestation of previously existing (or still existing) antagonistic social logics that do not involve the establishment of inclusive workplaces. I shall turn to these antagonistic social logics in the next chapter. At this juncture, I shall turn to the political logics of just and reasonable adjustment and legal obligation to provide background on why the social logics of well-being allowance developed as they did.

In recent years, political debates have arisen as to the employer's *duty of care* in relation to employees' health. As discussed earlier in this chapter (Section B), the definitions and organisational duties implemented through the Equality Act 2010 may remain vague and unsatisfying. Nonetheless, these legislative discussions have ultimately transformed historic social practices, leading to the formation of the social logics of well-being allowance. For instance, the ground-breaking employment Tribunal *Duckworth v British Airways Plc* [2012] highlights the development of the political logic that I term the notion of just and reasonable adjustment. Employment Tribunal hearings are the optimal example with which to demonstrate the transformation in thinking facilitated by the political logic of just and reasonable adjustment. This is because cases debated before Tribunals are typically the most escalated forms of employment actions, and thus, they provide excellent illustrations of the transformation and contestation of hegemonic discursive narratives and concepts.

Two years after the implementation of the Equality Act 2010, the Tribunal ruled that British Airways had not fulfilled its duty of care but had delayed it unreasonably. In this case, an employee living with diabetes and coeliac disease had asked to be transferred owing to the high risk of gluten cross-contamination that affected his Type 1 diabetes. In their ruling, the judges explained the following:

... [I]t is agreed that a provision, criterion or practice of the company's put Mr Duckworth at a substantial disadvantage in relation to a relevant matter in comparison with persons who are not disabled ... The issue is, did the company comply with that duty within a reasonable timescale? In our view, it did not. It is our conclusion that the company failed in a number of ways. (Duckworth v British Airways Plc [2012], pp. 10 and 11)

It was the implementation of the Equality Act 2010, with its focus on positive discrimination and the heightened emphasis on the obligation to meet the duty of reasonable adjustment that led to employment Tribunal rulings, such as Duckworth v British Airways Plc [2012]. For instance, the judges in Duckworth v British Airways Plc [2012] were not only concerned about the 'substantial disadvantage' that the claimant suffered but also compared the disadvantage to the experiences of non-disabled employees. They further ruled on reasonable waiting times to implement adjustments. According to the ruling, an implementation timeline of six months is unacceptable. The ruling thus challenged the social practices relating to disability in organisations such as British Airways.

The court also challenged the organisational behaviours and practices directed towards an employee with coeliac disease in the employment Tribunal Singh v NFT Distribution Operations Ltd. [2018]. More specifically, the court deemed it unjustifiable that the line manager and Occupational Health Advisor both regarded the employee's absence owing to ill health as constituting a disciplinary violation of his contract, thus allowing HR to substantially reduce the employee's salary payment over that period. Rather than accepting the employee's sicknotes and disclosure of the disease, Occupational Health ignored the employee's communication and presumed a non-adherence to the recommended strict gluten-free diet.

Creating the complete opposite of an inclusive environment, Occupational Health questioned whether the employee was 'the author of his own misfortunes in being unable to perform' at

work (Singh v NFT Distribution Operation Ltd. [2018], p. 05). The contestation of social practices that permit an unnecessary delay of reasonable adjustments or query the legitimacy of sick leave were drivers in the implementation of the provision of disability in the Equality Act 2010.

We may ask, however, how did the political logic of just and reasonable adjustment lead to the contestation and dismantling of social logics at the organisational level? To address this question, we must return to the organisational level and the political logic at play. I term the political logic at the organisational level ‘legal obligation’. The political logic of legal obligation may be understood through Dominic’s reflection on a time when he was severely ill with coeliac disease:

I guess, [coeliac disease] made a difference as to whether they [HR] decided to keep me or not. When they found out there were legal ramifications as I was covered under this [Equality] Act they chose to be more accommodating ... I was signed off for three months and reintroduced to work in a different department. (Dominic)

In the above extract, Dominic explains how current social practices at the organisation were queried by HR owing to the threat of legal consequences for non-compliance. In other words, the reasonable adjustments offered to Dominic were enabled by the Equality Act 2010 owing to the threat of legal consequences for the organisation. Similar behaviour is evident in *Duckworth v British Airways Pls* [2012]: managers and HR grew increasingly concerned about Mr Duckworth and both his diabetes and coeliac disease when they established that he may be covered under disability legislation and, as such, should be offered adjustments quickly. Extracts from emails exchanged between managers and submitted to the Tribunal included the following:

PMA [People Management Advice] have advised me to do a final check with you as to whether or not there have been any changes regarding a possible transfer to Eurofleet from Worldwide for Frank Duckworth? His case is of a very serious nature as he is covered by DDA ... (Duckworth v British Airways Plc [2012], p. 08)

The extract refers to the DDA rather than to the Equality Act, but the source of concern remains the same: British Airways did not wish to be engaged in any legal conflicts stemming from disability discrimination. As such, and similarly to Dominic's experience with his motorsport employer, British Airways were not concerned about the work adjustments that they were expected to implement but rather about what they were legally obliged to do.

The political logic of legal obligation at the organisational level is intertwined with the political logic of just and reasonable adjustment at the policy level. They transform social practices at the organisational level because organisations are now obliged or compelled to make adjustments to work procedures and daily routines, should the employee require such adjustments on medical grounds. This is a more aggressive version of the political logic of just and reasonable adjustment that challenges traditional social practices.

However, the employment Tribunals reveal an extremely limited understanding of the concept of disability, arguing that an employee is only disabled in accordance with the definition provided for in the Equality Act 2010 if the 'impairment was one which at all material times satisfied the relevant statutory criteria' (Singh v NFT Distribution Operation Ltd. [2018], p. 02). This definition denies anyone who does not have a physical disability that is chronically persistent in the traditional sense the right to disability-related adjustments at work. Given that it also remains unclear what is practically expected of organisations, many organisational practices have only marginally transformed, with employees continuing to experience implicit discrimination.

An environment of implicit discrimination

Although most of the interviewees recalled supportive and understanding line managers, many also reported having faced exclusion and even forms of discrimination on a daily basis in various situations. These experiences demonstrate that the social logics of well-being allowance and the political logic of obligation are undermined by other political logics and challenged by antagonistic social logics. Judy, Mary, Allison, Grace, Julia, Julie and Adam recalled practices and behaviours that caused them to feel excluded from their teams. Although exclusion from a social event after work may not be considered crucial, it can interfere with work relationships and lead to subsequent exclusion from larger events. Adam shared such an experience:

You tend to find that you don't get invited out to sort of work [events]. So, you are even sort of outside of social events. Yeah, and sometimes ... you find out, actually, so, we walked out and had fun, you know, party, and we didn't invite you to the event gala. [pause] It can be isolating. (Adam)

Adam's example represents a case of implicit discrimination that exhibits an absence of consideration of equal treatment for an employee with coeliac disease. In an even more extreme case, Sandra described how her diagnosis of coeliac disease altered her working relationship with her line manager. Speaking about a business trip, Sandra explained how her line manager had made it unnecessarily difficult to facilitate the provision of gluten-free food at a working lunch, as the line manager did not want Sandra to ask the clients to order gluten-free food:

I went to Sweden one time with work and my boss didn't really want me to tell anybody about my coeliac disease. He thought I was making a fuss. And so, I rang the clients or I emailed the clients sort of without telling him ... So, I emailed the clients to order special lunch. (Sandra)

Both Adam and Sandra decided to take the initiative to manage the situation themselves. Adam attempted to catch up with work-related information from the event, while Sandra emailed the clients and requested gluten-free food without the knowledge of her line manager. Both interviewees thus exhibited a certain level of resilience and self-reliance. It thus appears necessary to respond to actions and behaviours that contravene the social logics of well-being allowance with determination and autonomy to continue one's role within the work environment.

However, this resilience also appears to reinforce antagonistic social logics through implicit discrimination. It is because of such behaviour that the thesis turns to the context of the British societal system in which these contemporary organisations operate. Characterising determination and autonomy as social logics of resilience and self-reliance, the next chapter establishes the overall regime within which the social logics of well-being allowance and its political logics operate. The next chapter narrates a story of antagonism, with the social logics of neoliberalism undermining the transformation of workplaces in the name of profitability, which is the key theme of that chapter.

D. Conclusion

The disclosure and adjustment of workplaces for employees with coeliac disease are not straightforward. This chapter demonstrated how UK equality legislation has supported the establishment of organisational practices, norms and behaviours that benefit employees living with coeliac disease. I group these practices under the social logics of well-being allowance: while some practices, such as the provision of gluten-free foods, are implemented for employees with coeliac disease, structural policies, such as the facilitation of working from home arrangements, are implemented within the context of diversified workplaces.

Given that coeliac disease does not align with the general perception of disability as it is understood by policymakers and legislators, few specific workplace accommodations are available for employees living with the disease. Little appetite is evident in policymaking to develop a category of disability that would incorporate autoimmune diseases, such as coeliac disease. However, several instances have arisen wherein charities have interrogated the legislator about this position, including Diabetes UK during meetings of the Equality Bill Committee.

While political logics have led to the establishment of the social logics of well-being allowance, the lived experiences reported herein nonetheless highlight the existence of other, more dominant and oppositional social logics. These social logics undermine the effects of the political logic of just and reasonable adjustment, causing employees to experience implicit discrimination and exclusion. The analysis in this chapter elaborates the thesis' research puzzle, which articulates how, despite the intention to create more inclusive workplaces instituted by the social logics of well-being allowance, these efforts are frequently undermined.

Under the key theme of profitability, I shall argue in the next chapter that a second set of social logics (the social logics of neoliberalism) operate against the social and political logics identified in this chapter. Through the characterisation and analysis of connected political and fantasmatic logics, the next chapter will explore these undermining social logics that reflect traditional capitalist behaviours and organisational practices that cause employees with coeliac disease to experience antagonistic struggles.

Chapter Six: ‘Obviously, people [will] always say no, don’t increase my target.’ The legitimisation of profit maximisation at work

A. Overview of Chapter Six

The previous chapter identified and discussed the political and social logics that visualise the newly developed social logics of well-being allowance in organisational practices. However, the interviewees’ lived experiences revealed that these efforts and good intentions are frequently undermined by competing social logics, which are often reinforced by implicit discrimination. As such, this chapter adds another layer of dynamics to the thesis’ research puzzle. In particular, the chapter seeks to account for this paradox by identifying and examining a powerful set of competing social logics and the political and fantasmatic logics underpinning them at the macro, meso and micro levels. As such, this chapter shifts the focus from the theme of exclusion to the theme of profitability.

The chapter begins with the characterisation of the organisational practices, norms and behaviours that operate in opposition to the social logics of well-being allowance. I demonstrate how the dominant social logic may be grouped under the notion of neoliberalism, which incorporates several social logics. I identify and discuss each in turn based on the employees’ lived experiences, as documented in the oral history testimonies.

The chapter then turns to the political logics that enable the acceptance and establishment of these social logics of neoliberalism. The analysis thus turns to the organisational and governmental levels, establishing the political logics that have facilitated the development and acceptance of the social logics of neoliberalism. I explore the key signifiers used in the sections on disability discrimination in part 2, Chapter 2 of the Equality Act 2010 to understand the discursive narratives and underlying arguments of these political logics. I find that the political

logic of meritocratic progression strengthens the political logic of reasonable cost and practicability, resulting in a contradictory understanding of the term ‘health equality’. Both political logics are a product of the political logic of quantitative performance valuation, which operates at all three levels of analysis.

However, another process is at work to ensure the replication of antagonistic social logics: the complicity of employees and society. Through testimonies of lived experiences, media articles and parliamentary debates, I demonstrate how fantasies of bodily mastery, the burden of overcompensation and meritocratic worth grip individuals to maintain this status quo. These logics explain the undermining dynamics towards the social logics of well-being allowance, as discussed in the previous chapter.

This chapter thus focuses predominantly on responding to this thesis’ second research question, which is concerned with how employees with coeliac disease narrate and experience performance-based quantification practices at work. In addressing this second research question, I return to the overall research puzzle, demonstrating that organisations have processes in place that undermine efforts to create inclusive and well-being-oriented workplaces. These processes are the political, social and fantasmatic logics that are founded in neoliberalism and meritocracy.

Hitherto, all logics were considered within their radically contingent environments. However, what happens when a major dislocation causes them to disintegrate? I shall address this fragmentation in the final chapter, which considers the antagonistic struggle of the identified social, political and fantasmatic logics during the COVID-19 pandemic.

B. Social logics of neoliberalism

Organisational profitability, competition and monitoring

In the oral histories, the interviewees were asked to describe their workplaces. Through these descriptions, three interconnected social logics, which can be grouped under the notion of neoliberalism, are characterised. This first section of this chapter focuses on these norms, behaviours and activities in organisations as they demonstrate an oppositional practice to the social logics of well-being allowance, often undermining efforts to implement them more fully.

Each interviewee emphasised that their workplace operates according to norms and practices that ensure profit maximisation. In discussing profit maximisation, I refer to the general organisational expectation that overall business activities should maximise profits at all costs. Most decisions taken in organisational practices are justified on the grounds of anticipated financial returns or profitability (Carter, 2018).

Employees and their respective organisations usually face negative consequences aimed at ensuring that an overall increase in profitability is restored if growth and profit expectations are not met (Roslender and Hart, 2010). The social logic of profitability was more dominant in some interviewees' workplaces than in others: Julie, Allison, Cheryl, Dominic, Elena, John, Julia, Sandra and Mary worked for private profit-generating entities, while Judy, Robert, Richard, Dennis, Grace, Gary, Ana and Adam worked in the public sector. Nonetheless, the social logic of profitability was evident in all oral histories.

Julie and Allison both mentioned the importance of engaging in work activities and routines that secure their bonuses but that ultimately make money for the organisation. Both explained the assessment criteria at their respective workplaces, which I argue are focused solely on the

overall profitability of their organisations, given the lack of consideration as to whether the consultation given is in the clients' best interests:

So, basically, all our clients are able to fight for the best adviser within an industry. You know, if I say buy x and the shares go up and enough of my clients know about it, they might think that I'm really good. I assist you and that is the way that I am paid. (Julie)

I have a licensing target ... which is basically a sales target. Right. But I've also got like capability targets ... My target is actually a single target across both of them. So, I've got a number, whatever it was like £10 million for the year across Europe with [my] partners ... My job is a very much one based on persuasion because I'm also trying to get those people to spend as much time as possible with my partners, whether it makes sense for them or not ... (Allison)

It is important to note here that it is not the ambition towards profitability that is being critiqued but rather the expectation of and ambition towards the business' exponential growth under any circumstances and at any cost. Cheryl articulated this mentality, describing her experiences of senior managers' expectations in her workplace:

On a department-wide, company-wide level, it was like we need to make money. And we are like, we have to keep making money. There has been sort of a vibe of, oh, wow, we've done better than we ever have in terms of targets and we've managed more than ever ... (Cheryl)

From Cheryl's perspective, senior management has always prioritised the organisation's profitability. This also has consequences for her as an employee and dictates the tasks that she prioritises as part of her small team:

You're working in such a small team; you sort of feel accountable for each other. And that sort of responsibility to help that other person meet their target. (Cheryl)

Cheryl's work is about meeting targets. Beyond focusing on her own targets, she helps colleagues achieve theirs. They engage in this practice despite knowing that the organisation's financial position has already shown improvement compared to previous years. A culture of team accountability and overall company accountability has formed whereby the employees keep pushing for further growth. Meanwhile, the management of the employees appears to lack any human-centred focus. Instead, employees are reminded simply to 'make money' for the organisation. The best that employees can hope for is that a team member will help them achieve their targets, as Cheryl described.

Employees are thus predominantly regarded as a means of maximising profit. In this sense, employment contracts may be regarded as mere instruments that facilitate payment in exchange for labour resources. The most extreme version of this exchange is evident in the working-day philosophy of the investment bank for whom Julie works. Although she is contracted to work an eight-hour day, Julie regularly works up to 12-hour shifts to complete all expected tasks:

... I don't have a lot of time because my hours are very long ... I start work at six-thirty in the morning. So, I don't see any benefit from working more than 12 hours or, you know, putting myself through extra-long hours if I don't need to. (Julie)

This attitude is also common in other industries. For instance, Mary described how her workplace expects employees to work long hours when necessary. Sandra outlined the following in her testimony:

Well, we yeah, we were working from 06:00 in the morning till 02:00 if not to the next morning and, yeah, absolutely exhausting and hard to have a break because we were doing all. (Sandra)

A similar attitude to work hours exists in non-profit organisations. Working in finance for a higher education institution, Dennis also generally felt that his previous workplace had prioritised work over staff, which caused him to struggle in trying to manage his health:

The attitude was based more on work, not staff. So, I found that the workload was put before staff and well-being. It was a constant cycle of poring over work and then not being able to do work because I was not feeling great and I'm worrying over not doing work because I wasn't feeling great. (Dennis)

Dennis' experience demonstrates that the non-profit sector may not necessarily have a human-centred understanding of the management of its employees, such as considering employees' needs and health.

The social logic of profitability is intertwined with the social logic of competition. This is because it provides a framework to allow the mentality of profitability to be taken to the next level: ensuring that employees compete against one another, which, in return, will make them more productive, as they will focus on those activities that will increase the organisation's financial return. Monitoring and measuring systems that translate the worth of an employee's work into numeric value have been developed. I shall discuss the social logic of monitoring below, but beforehand, it is necessary to explore the social logic of competition in greater detail through the interviewees' lived experiences. The social logic of competition creates a challenging and rival environment. Cheryl described how employees working in editorial roles

typically share the same perfectionistic tendencies and how the organisation takes advantage of such a characteristic:

... [I]t's very competitive, particularly, editorial, it's a very competitive department ... They [managers] know people really, really want to work there. So, they push you. And a lot of the people that work in [editorial] particularly, early careers, you know, they're perfectionists. That's how they've got the job. (Cheryl)

What if you cannot keep up with such an environment? Judy succinctly described her experiences of not being able to keep up with her competitive and healthy colleagues in a single sentence: 'If you could not do the job, they [management] gave it to someone who could.'

A second, more extreme example demonstrates what can ensue when the social logic of competition is enacted in workplaces as a social practice and organisational norm. Returning to Julie, who is an investment adviser, one element of her salary was not discussed previously: competition. Julie is paid not only based on the profit made for her clients by her investment advice, but also based on a satisfaction rating given in clients' appraisals. Julie describes this voting practice as a 'popularity contest':

[In the job,] [t]here was a lot of entertaining: going out for meals, going out for drinks, travelling ... half of the aspect of work is the client entertainment ... And so basically, all our clients are able to fight for the best adviser within an industry. And basically, it's a popularity contest. (Julie)

The process of this employee satisfaction vote that Julie regularly undergoes fosters a highly competitive work environment, because every adviser seeks to receive the highest score and retain their clients. Although Julie knows that the ranking is not objective, given that loyalty and entertainment can influence an adviser's performance score, she does not criticise the

measurement's competitive nature. Rather, Julie perceives the entertainment factor as a threat in light of her dietary restrictions and possible coeliac disease flare-ups. I shall return to the fear of losing out on high assessment scores or potential promotions in Section C. However, before investigating how the logics of neoliberalism undermine the social logics of well-being allowance, three further social logics must be explored in greater depth in a bid to understand why it is so difficult to transform and contest the social logics of neoliberalism. The first is linked to competition and profitability, and the other two are linked to the behaviours that employees must adopt to survive in this system: the social logics of resilience and self-reliance.

The social logics of profitability and competition are closely linked to the social logic of monitoring, which allows managers to keep track of and systematically check all work carried out in the organisation (Alvesson and Spicer, 2016). The governmental agency that Ana works for adopted such a systematic monitoring mentality. In her oral history testimony, Ana recalled her role in the work plan design and evaluation of the workstream of a regional public transport Clean Air programme:

So, I do quite a lot of like strategic planning ... [It] was a big monitoring and evaluation plan. So that was like coordinating and planning. Well, actually, so it was planning out like what each project looked like and like the inputs and the outcomes and the impact and then planning alongside that what we wanted to monitor and measure. So, planning all of those out and then looking at all the different data we needed and what the timescales for that were and putting all that together. And so, kind of working on large documents like that, which kind of, to be honest, I've been working on that document for like a year and a half. So, it's definitely been like a long working document. (Ana)

According to Ana, the document that she produced is designed to monitor and measure inputs, outcomes and impact through numeric datasets that facilitate supervision of the project, thus supporting the organisation in staying on track financially.

Another practice within the social logic of monitoring that was often mentioned by some interviewees was the need to complete timesheets, whereby employees record their hourly time spent on work projects and tasks, allowing managers to view their progress and monitor their work time allocation. Some interviewees only write down their total hours, while others must break these times down. Once submitted, work hours are closely monitored by management. Sandra developed a ‘countdown’ strategy to complete the timesheet, thinking in 10- to 20-minute units. Sandra explained:

I’m trying to imagine like, like a countdown and you know, 10 or 20 minutes or so ... I tend to write it all down ... I put everything into an Excel sheet on a daily basis, and then input it from that. It’s then used by the management teams to know how much time is being spent on each project and things and how productive we are as well.
(Sandra)

Sandra keeps track and uses her ‘countdown’ strategy to record hours. These hours are then noted and checked by management so that they can monitor the hours that employees spend on work progress and time allocations and, ultimately, evaluate the employees’ productivity levels, which links back to the social logic of profitability.

Other interviewees recounted how they used identity cards to clock in and out of work, while others used apps such as Zoom and Microsoft Teams to indicate their online status. However, not all participants were monitored. For instance, Julie’s organisation saw no need to monitor worktime, as the assigned work requires more than eight hours to complete each day.

The social logics of neoliberalism that I have discussed and explored in this chapter are all associated with the norms, behaviours and practices implemented by contemporary organisations. As such, the logics are located at the organisational— meso— level. However,

social logics also reinforce the hegemonic order at the individual level. I shall turn to these in the next section.

Personal resilience and self-reliance

The social logics linked to neoliberalism at the micro level surfaced in the previous chapter in relation to the lived experiences of implicit discrimination. Interviewees drew on their experiences of not being invited to social work events or were told not to inform clients of their gluten-free food requirements. Although the social logics of well-being allowance are embedded within the broader organisational discourse, employees nonetheless face many such exclusionary and isolating situations. However, most interviewees indicated that they decided not to complain about these situations, opting instead to ignore the exclusionary— even discriminatory— character of these events at work. Rather than speaking up, they decided to remain silent and find solutions themselves. It is this behaviour and the resulting practices that I group under the social logics of resilience and self-reliance.

The social logic of self-reliance denotes practices and behaviours that require a high degree of autonomy to be able to work on a daily basis while coping with adverse situations of exclusion, isolation and any form of discrimination. For instance, when Sandra's line manager told her not to make a fuss about the food, Sandra emailed the client unbeknown to her line manager so that she would have food to eat during the lunch meeting. At other times, Sandra had to organise food for herself while staying at hotels for conferences. Sandra felt that her need to search for food affected her work:

The other conferences were really quite hard because we're staying in the hotel and all the room service menu, everything had gluten in it ... And so, I couldn't just do what you would normally do on those sort of things and just order some room service while you were working. So, that impacted work. Having to go down to the restaurant and

get a salad or something. Which would perhaps take an hour to the day, whereas if you would normally just work through your lunch, have something in the room. (Sandra)

Despite being part of the conference organising committee, Sandra's company did not provide her with suitable food. Instead, she had to go and find herself something safe to eat. Some restaurants could provide a quick salad, but at other times, no food outlets were nearby, or the food was simply not appropriate for an individual with coeliac disease following a strict gluten-free diet. Employees often order takeaway or room service, which allows them to complete their work quickly compared to Sandra, who was obliged to spend time finding an appropriate meal and then experiencing anxiety at the possibility of having no food at all or of eating a meal cross-contaminated with gluten. As such, Sandra could not spend the same amount of time on work tasks as everyone else did.

Richard, Dominic, Julie, Judy and Allison shared similar experiences. To ensure that they were prepared, they would send food parcels around the world to the destinations in which they would be working or would pack suitcases full of staple gluten-free foods.

When asking participants how they dealt with these situations or managed their symptoms during normal workdays, many answered that they had no choice other than to continue as they were. This behaviour falls under the social logic of resilience:

There were times when I'd just try and power through because unfortunately ... the workload was so demanding, there is no real option but to power through. (Dennis)

All I can say is I was usually completely exhausted by the time I got home [before the start of the pandemic]. (Mary)

You cannot ignore them [symptoms]. That is very true. I think some of that you just push to the back of your mind. As I am now, I am in constant pain. (Judy)

These three extracts illustrate the employees' mindsets of remaining focused on work despite their health. Judy's account is particularly interesting, with the suggestion that a strong mind can actively influence one's experience of physical pain, implying a form of mental resilience. However, an individual can only do so much until their physical symptoms become impossible to manage. Allison shared a very personal story that illustrates the extreme behaviour one may adopt so that they can appear to be devoting full energy to their work while they are at the very limits of their bodily capacity:

... [E]ven if there was an unfortunate event in the office, I just use the disabled toilet and basically, I work from that ... And so, I felt reasonably comfortable knowing that the men's and ladies' [toilets] are right next to me. (Allison)

Allison's description of having felt reasonably comfortable clearly demonstrates that the completion of work under almost any circumstances is normalised. In this context, there is the expectation that employees will look after their health but preferably not during working hours. As though this unspoken practice was not enough, Adam was told precisely this by a senior member of staff:

I've been to one of the meetings in a previous job and an interim director said during a meeting about something else: 'you've got to be robust, resilient at work here'. (Adam)

This understanding of exhibiting resilience at work at any cost was shared in most of the oral testimonies, contradicting and undermining any social logics of well-being allowance that

might foster more inclusivity-oriented workspaces. All employees interviewed had engaged in behaviours that made them complicit in undermining efforts to transform organisational practices via the political logics of just and reasonable adjustment and legal obligation. In connection with the social logics of profitability, competition and monitoring, the social logics of resilience and self-reliance exert an antagonistic force against the social logics of well-being allowance. How were the social logics of neoliberalism instituted, what are the processes that enable these social logics to remain strong and why are they nurtured within the hegemonic order? In the next section, I shall address these questions through the political and fantasmatic logics.

C. The social logics of neoliberalism in interplay with political and fantasmatic logics

On the most basic level, the social logics of neoliberalism are constituted through a notion that I term the ‘political logic of quantifiable performance valuation’. As noted earlier, political logics capture the underlying conditions and dynamics that sustain or transform social logics (Glynos and Howarth, 2007). They make it possible to examine why and how the social logics of neoliberalism exist in day-to-day life in the way that they do and why the social logics of well-being allowance have been successfully slowed down.

Political logics of quantifiable performance valuation and meritocratic progression

At its core, the political logic of quantifiable performance valuation suggests that numbers are at least a complementation— if not sometimes a replacement of— words. From an organisational and societal perspective, this means that decisions and evaluations of societal practices should always include the consideration of numbers. The political logic’s impact is

visible in workplaces' practices, norms and behaviours, having been constructed on the ideal of profitability (Friedman, 1970) or, as I call it, the social logics of neoliberalism.

First, an underlying assumption holds that calculations of business activity reflect actual monetary value so that the underlying parameters of calculations are taken for granted, leading to a general acceptance of proposed targets and performances (Frezatti, Carter and Barroso, 2014; Knights and Collinson, 1987; Hines, 1988; Morgan, 1988). Working for private profit-generating entities, Cheryl, Julie and Allison spoke at length about their performance targets and their personal acceptance of these numeric figures. Allison spoke not only about her own target but also about the targets that the employees under her chain of command must achieve:

I have a licensing target, so I have a licence number. So, the idea is that in collaboration with my partners, we should achieve what we would call CV, which is basically a sales target ... So, I've got a number, whatever it was like £10 million for the year across Europe with those partners ... I can only make my number with those partners whereas they [lower-ranked employees] can make the number usually with any partner in the country. And so, I do monitor their performance ... So, what that means is that, yes, I will go and see Daniel and say 'Daniel, how are we doing in Germany?' And Daniel can say 'not great'. I'm like, OK, wait, what we do about that? (Allison)

Targets, as Allison observed, are typically accepted at face value as well as enforced and monitored. If targets are not met, discussions with the employee will ensue to ensure that the target can be met. The numeric valuation of performance based on targets is also a normal procedure in the third sector, in which performance is evaluated through numeric systems and is often converted into words. For instance, Richard's employer uses a three-step scale to evaluate performance:

My employer has very defined requirements for performance ... It's Partial, Good and Great. If you're partial, you are not performing. If you're good, you're in the middle of the bell curve. And if you are great, you're going to get a really good pay rise. (Richard)

The political logic of quantifiable performance valuation may also create problems within organisations when new values are incorporated into the numbers calculus. For instance, Dominic gave the example of the integration of the organisation's safety protocols into the numbers calculus in his oral history testimony. In his opinion, the organisation's expectation that they could incorporate safety records into their numeric valuation system equated to increased threats to health, as safety was no longer regarded as important. He felt that he became a number that was detached from his lived experiences:

Interviewer: ... because you are speaking about safety and key targets ... how do you think the two work together?

Dominic: Not very well, normally. I think in every profession, there are always key targets where you have to hit deadlines, and safety does get pushed out of the window... We've had to be quite forceful as technicians to say no and stop.

Second, efforts are underway in many organisations to monitor non-numerical values, such as integrity, excellence and capabilities, more closely. For instance, Allison and Julie mentioned the use of capability targets beyond sales targets, while Richard described how his organisation examines a variety of non-financial parameters in calculating and monitoring performance:

The behaviours are identified very specifically about integrity, trust and inclusion and excellence, and of course, the scientific discipline. So, the excellence is about being excellent and outstanding in all that you do ... Integrity isn't just about telling the truth all the time. For instance, it's about do you do the right thing? Do you turn a blind eye when you shouldn't? Do you stand up and speak for people who won't speak for themselves? So, inclusion ... it's about how you manage people ... So, inclusion is about that broader picture. (Richard)

In light of the problems that the political logic of quantifiable performance valuation can cause when new values, such as safety, are incorporated into the numbers calculus, it is important to

remain critical of the integration of non-financial parameters into the numeric performance system. One must ask, however, why there is such an appetite in contemporary organisations for integrating further quantitative and qualitative values into the numbers calculus. An underlying dynamic that underpins these numeric performance valuations across different levels of analysis appears to be in play here: visual progression at work grounded in merit.

The condition that predominantly enables acceptance of and reluctance to criticise the social logics of neoliberalism and the political logic of quantified performance valuation is the political logic of meritocratic progression. At all three levels— the macro, meso and micro— work involves the progression of tasks and their achievement using one’s own capabilities.

The logics of quantifiable performance valuation and the resulting establishment of systematic performance-based practices provide organisations with information about their employees’ progress and the organisation’s overall operations. Organisations will want to know how their business activities are progressing, as they will only be profitable when their operations progress at the highest possible level. Richard described this organisational reasoning:

One of my metrics would be to make sure that 100 percent of the reporting is delivered on time and to cost. That sounds like quite a stringent target, but quite frankly, how can it be any lower? Because if you think about it logically, if you give somebody a lower target and say, well, 90 percent of your reports have to go to the customer on time. If you tip the other way, what you’re saying is I’m allowed 10 percent of my reports to not go out on time. There’s no customer on the planet ever who accepts that. I go shopping for you to 90 percent satisfaction. So, you might get some of your shopping today, but I’m going to give you the other 10 percent next Monday. It’s not realistic. (Richard)

Here, Richard debates how the metric helps to keep track of how much of the reporting is delivered on time and to cost, to evaluate progress and determine the employees’ work ethics

and whether the customer is satisfied. Thus, the 100 percent achievement rate appears to be good for both the business and the employee.

Interestingly, the need for merit-grounded progression is supported by all of the interviewees, despite the fact that the autoimmune disorder coeliac disease highlights the limitations of this political logic on a deeply personal level. Each of the interviewees is required to manage the disease's symptoms and effects on a daily basis while simultaneously suffering disadvantages because of it. However, all interviewees preferred to be evaluated based on the efforts that are expected from a healthy employee. For instance, Julie's work involves a lot of travel and entertaining clients in contexts with food and drink. She knows that she cannot provide her clients with the same level of entertainment as her colleagues, given her dietary restrictions. However, her clients evaluated her on her ability to complete her work, including the entertainment factor. As Julie herself put it,

Half of the aspect of work is the client entertainment ... coeliac disease means that I abstain. I would entertain less ... in the long term, I'm sure it negatively impacts my relationship with these clients ... But ... there's not much I can do about that. (Julie)

Rather than questioning the philosophy of meritocracy that disadvantages these employees and sometimes even penalises them in terms of their performance scores, the testimonies indicated that they sometimes enjoyed the pursuit of meritocracy to a certain degree, at least. For instance, while Julie still invests time and effort in ensuring that she receives high scores from her clients, Julia recounted the experience of 'chasing goalposts' formulated for her work by the line manager after several days of feeling unwell. Rather than seeking support from the manager or another senior member of staff, Julia attempted to get the work done in less time.

These testimonies indicate that more factors must be considered beyond the mere political logic of meritocratic progression, which supports the social logics of competition and monitoring.

Fantasmatic logics of meritocratic ideal

The political logic of meritocratic progression encompasses a dynamic that conceals this progression and makes it desirable to be part of the system: a *fantasy* of meritocratic ideal. The grip that this fantasy holds is visualised in Richard's account of the performative and behavioural metric system in the government agency for which he works:

My employer has very defined requirements for performance and behaviours. It's Partial, Good and Great ... if your behaviours are not at the top? Well, this is where you can get great performance, but your overall mark will be good. If your behaviour is marked as good, you can only get great if your behaviour is great as well. Equally, if your behaviours are partial, your overall performance mark will drop to partial because you are clearly not behaving. The behaviours are identified very specifically about integrity, trust and inclusion and excellence, of course, the scientific discipline. They [the organisation] put a lot of work into this activity. (Richard)

Despite the system's complexity, Richard is familiar with its parameters and measures and knows precisely what scores are required to be seen as progressing, thus receiving bonus payments. Richard's follow-up response about the metric system revealed a certain degree of subscription to the system and its philosophy, idealising its usefulness, and reluctance to question the fairness and sense of the meritocratic progression system:

It does actually make sense ... They put a lot of work into this activity ... and seeing different operating models of performance. And if you wait long enough, the wheel comes around. It's the same thing. This is new. (Richard)

This extract demonstrates the influence of the fantasmatic logic of meritocratic ideal, accepting that the system simply ‘makes sense’ like a ‘wheel coming around’. From a psychoanalytical perspective, this way of thinking is aimed at overriding the unchangeable instability of the structure of society (Glynos and Howarth, 2007, p. 146). Without closure, there is only *lack*—specifically, a lack of *jouissance* that results in the construction of fantasies (Glynos and Stavrakakis, 2008, p. 261) that override this emptiness (Glynos and Stavrakakis, 2002, p. 30). The fantasmatic logic of meritocratic ideal provides reassurance and a stable operating system that works due to clear rules. However, fantasies do not need to operate in favour of the self (Glynos, 2021), and the fantasy of meritocratic ideal certainly does not operate in favour of employees with coeliac disease. For instance, Julia said that chasing goalposts leaves her ‘stressed’ and she described the situation as ‘awful’. Earlier in his oral history testimony, Richard explained his bodily experience with the limits of the system:

I get quite probably stressed, but I don’t try to show the stress. It comes out because I end up quite snappy and quite short with people. And that has manifested itself when I’ve been glutened. So, I do have to be careful because we are behaviour focused as a priority, my overall performance score could be massively impacted just through a drop in behaviour. (Richard)

Richard subscribes to the way of doing things even though he knows that he must be ‘careful’ on such days when his behavioural score could be assessed negatively as a result of him feeling unwell following exposure to gluten. At least, however, clarity and stability override the fear that a system that is based on something other than merit might develop. While the fantasmatic logic of meritocratic ideal is interconnected with the political logic of meritocratic progression, it predominantly maintains neoliberal social logics and sustains a particular image of life through coeliac disease. This image portrays a person who is resilient and self-reliant and who

can endure the neoliberal workplace. This image is composed of the fantasmatic logics of bodily mastery and the burden of overcompensation, which are the focus of the next section.

Micro level fantasies related to coeliac disease

Individuals who suffer from coeliac disease may struggle to build a self-image that aligns with the social logics of neoliberalism and its underlying political logics, particularly the political logics of meritocratic progression. On the one hand, the antagonistic social logics of well-being allowance suggest a person who can ask for adjustments that are at odds with the idea of achieving success at work on merit alone. This makes it difficult to accept these practices and norms in the first place. On the other hand, the political logics of just and reasonable adjustment do not necessarily have coeliac disease in mind in their adjustment proposals. This leaves employees whose symptoms are severe at risk of not receiving adjustments and those employees who wish to socialise with colleagues on their gluten-free terms in a limbo of exclusion and isolation.

To subscribe to the fantasmatic logic of meritocratic ideal and to behave within the dynamic of the political logic of meritocratic progression, the interviewees engaged in the social logics of resilience and self-reliance (covered in Section B of this chapter). In other words, they attempted to conceal their symptoms to compensate for the effects of the disease and be regarded as fully knowledgeable and qualified in their work within the logics of meritocracy.

Julia expressed this in her journal as follows:

I never want to complain too much about the workload, as I don't want it to seem as though I can't do my job. This also contributes to me not asking my employer for any adjustments. (Julia)

That context contains a fantasy that justifies the suspension of an employee's medical needs and the support that can be provided by employers in the belief that the individual should be capable of looking after themselves and progressing at work (the fantasmatic logic of meritocratic ideal). Through this, it is widely perceived that the social logics of neoliberalism are fixed, precluding contestation, and support the image of a self-reliant and resilient person (Glynos, 2008). I identify this fantasmatic logic as the burden of overcompensation, which contributes to sustaining the social logics of neoliberalism. The most extreme manifestation of this concealment is the employees' tendency to hide the disease actively and passively at work. In his oral testimony, Dennis explained that he did not tell his line managers or colleagues about coeliac disease in previous jobs and instead managed symptoms silently:

I sit there and don't speak up ... I could sort of speak to some colleagues, but I've still kept it quiet at times and oh [pause] glance. (Dennis)

Later in the interview, Dennis stated that he adopted this work coping mechanism from his experience living with diabetes. Describing a past work argument with a line manager, Dennis explained that he avoided the conversation with the manager about the autoimmune disease rather than explaining the reasons for his fluctuating work performance. By contrast, he would focus on future performance instead. In Dennis' words, it is necessary to 'try and do better', which reinforces the fantasmatic logic of meritocratic ideal.

Not only do some of the employees attempt to keep their condition invisible whenever possible but they also try to overcompensate in the belief that they are not working hard enough or doing enough to manage the disease. Dennis echoes Allison's understanding of the ability to manage coeliac disease effectively. Allison does not intentionally conceal her coeliac disease, but she did use the word 'hiding' in reference to managing the disease 'effectively':

I'm at home, like if I have any symptoms, then it's very easy to hide, not hide, but manage that very effectively and in a way that makes me very comfortable. (Allison)

For Allison, the idea of hiding surfaces in the context of working in the comfort of one's own home during the pandemic. The ways in which these fantasmatic logics changed during the COVID-19 pandemic will be among the main focuses of this thesis' final empirical chapter. For the time being, Allison and Dennis' accounts provide good examples of how the fantasmatic logics of meritocratic ideal and the burden of overcompensation intersect with the fantasmatic logics of bodily mastery.

The fantasmatic logic of bodily mastery is highly specific to coeliac disease. In the absence of any available medication to help manage symptoms or negate the effects of an accidental intake of gluten, the medical profession enacts a self-controlled and self-managed treatment plan that focuses on a strict gluten-free diet. This individualised treatment plan allows not only for patients but also for any member of society who is aware of the disease to encounter and internalise it as a disease that is associated with a high degree of personal choice. If the individual then experiences symptoms after diagnosis, it must therefore be their own fault, suggesting that they have not tried sufficiently hard to manage their diet.

However, medical recovery can take years. In general, two-thirds of patients recover after up to five years (Rubio-Tapia *et al.*, 2010, p. 1417) by adhering to a strict gluten-free diet. Yet, even a crumb of gluten-containing food may be enough to provoke extreme symptoms, even if the person is generally symptom-free after their recovery. The consumption of small traces of gluten over a long period of time may also cause damage to the digestive system, thus creating additional medical problems. Given that it is never clear whether a meal contained small amounts of gluten and as there is no quick medical test to check, a person with coeliac disease is always left wondering where or from what exactly they have been 'glutened'. This situation

reinforces the sense of not having been careful enough or not taking the disease seriously enough. It also implies that a person who lives with coeliac disease is not good enough at managing or mastering the disease when they feel unwell as a result of it— or, as Occupational Health in *Singh v NFT Distribution Operation Ltd.* [2018] (p. 05) argued, ‘the author of [one’s] own misfortunes’.

It is in this environment that the fantasmatic logic of bodily mastery manifests itself, suggesting that— with enough control— one can master the bodily experience of the disease. Ana, Grace and Cheryl described how they felt in situations wherein they had eaten gluten or prioritised their coeliac disease over work:

I ate [unknowingly] half a box of [gluten-containing] dough balls and I was so unwell ... And I ended up taking a couple of days off. But I think it is hard because you feel like, I did genuinely feel bad because I’m like, oh, it was obviously not my fault I ate it. But it doesn’t feel like for some reason as genuine, I guess, as like getting ill ... (Cheryl)

It was last week, weirdly. So, it was like the first time in five years. So, I was really annoyed at myself. (Ana)

The guilt I felt through that day, was my condition bad enough [to stay home]? (Grace)

For Gary and Dominic, the diagnosis put pressure on them to recover as quickly as possible, as it gave them the sense that they were in control of their symptoms; it was simply a dietary change. In the oral history, Gary recalled the first months after diagnosis: ‘It was a real struggle and look I didn’t know how to control this.’

Despite knowing that the disease is not their fault, the expectation to be in control over the disease forces many of the interviewees to be self-reliant and resilient, choosing not to seek

support through the social logics of well-being allowance. In connection with the fantasmatic logic of meritocratic ideal, employees accept and even strongly agree with how the workplace is managed through the social logics of neoliberalism.

However, I detected some contestation of the fantasmatic logic of bodily mastery. One interviewee reflected on their different life stages and how one should be prepared to let go of the idea that they are somehow responsible for the organisation's success:

If I was not feeling physically well [now], I would just call in and say I'm not doing it, and they would have to move those candidates. I wouldn't, I wouldn't [pause] probably when I was a much younger man, I would have gone in because you know my thinking might have been they [organisation] will collapse if I don't go in [laughs] you know. That, that thing that we used to think that the organisation could not continue without you. Well, I don't do that anymore. (Gary)

Gary addresses how his thinking around performative failure slowly dissolved, leading to the realisation that employee responsibility for organisational success has its limitations. The loosening of the 'grip' of the fantasmatic logic breaks the connection between the sense of guilt about letting colleagues or the organisation down and the internalised idea that one is able to control their coeliac disease. It enables a stronger attachment to the social logics of well-being allowance on the condition that the fantasmatic logic of meritocratic ideal is also broken down, ensuring that alternative approaches to progress can be recognised.

A counter-political logic plays into the loosening grip of these two fantasmatic logics. It is a political logic that transforms the idea that one must achieve progression based on merit to the demand that the social barriers in the social logics of neoliberalism be dismantled. I term this notion the counter-political logic of 'equal opportunity', referring predominantly to the concept of positive discrimination. The concept implies that social logics should focus on treating

individuals with disabilities more favourably than those without disabilities (Equality Act 2010).

As noted in Chapter Five, it was MP Roger Berry who established that the equality principle in itself does not automatically provide individuals with disabilities with equality. What is needed, rather, is to ensure that equal opportunities are understood in terms of positive discrimination. On a smaller scale and for people with conditions such as coeliac disease, equal opportunity would make it a requirement that organisations provide gluten-free food that is not cross-contaminated. It would also mean taking into account employees' different abilities to travel and engage in client entertainment and different capacities with respect to workloads as well as behavioural concerns that may impact their performance evaluations.

Although the concept of positive discrimination for those with disabilities has found its way into the Equality Act 2010, some conservative MPs have pushed back against the concept, accusing advocates of provoking discrimination against other groups in society. For instance, the MP for Altrincham and Sale West argued that positive discrimination should be rejected as it does not judge people based on their capabilities and thus dismisses progression based on merit:

... [T]he move towards positive discrimination, which is a completely different approach to tackling equality issues from the one that we have generally used in this country ... is one that I reject utterly. I believe in merit and that people should be judged on who they are— on their own abilities and efforts— and not on what they are. The move to positive discrimination risks negating that approach. It is damaging to the principle of merit ... (Brady, 2009, c. 605)

In the above extract, the MP for Altrincham and Sale West returns to the familiar argument of merit, which was also a significant issue for the employees interviewed. Society cannot see past the condition of effort for progression. In other words, the political logic of meritocratic

progression and the fantasmatic logic of meritocratic ideal are deeply intertwined with social logics at both the micro and macro levels.

The fantasy of having reached a certain point in one's career as a result of personal effort overrides the complex and unstable lived experiences one faces in rejecting the fantasmatic logic of meritocratic ideal. It is easier to accept this fantasmatic logic, which offers the reassurance of stability and clear rules. It also operates in favour of the self in implying that one was deserving of a successful career. Unsurprisingly, the concept of positive discrimination is limited to the context of long-term physical and mental impairments at the discretion of the courts. Rejection of the fantasmatic logic of meritocratic ideal would jeopardise this status quo. As such, it is unsurprising that no version of the political logic of equal opportunity is evident in the court cases *Duckworth v British Airways Plc* [2012] and *Singh v NFT Distribution Operation* [2018].

I discussed these two cases in more depth in the previous chapter to demonstrate how the political logic of just and reasonable adjustment instated the social logics of well-being allowance. As noted, *Duckworth v British Airways Plc* [2012] formulated what constitutes reasonable adjustments in the case of diabetes and coeliac disease and what constitutes a reasonable implementation timeline. *Singh v NFT Distribution Operation Ltd.* [2018] reinforced the understanding of the impact of coeliac disease, demonstrating that the disease can be classified as a disability for individual persons. Regarding coeliac disease in particular, the judges ruled that employers could not withhold financial means by applying an organisational attendance policy based on the suspicion that the employee had consumed gluten-containing food. However, although these rulings are promising, the courts nonetheless acted within the social logics of neoliberalism and their political and fantasmatic logics, as discussed in this chapter. This may be clarified by a discursive analysis of the arguments in these rulings, which will be undertaken in the next section. As such, the next section also

addresses the thesis' first research question, which concerns the processes that organisations, policymakers and governmental bodies implement as a means of governing and evaluating the performance of employees with coeliac disease through legislation and policies.

D. Lawmakers between meritocracy and equality

A close examination of the judges' wording in *Duckworth v British Airways Pls* [2012] and *Singh v NFT Distribution* [2018] reveals that compliance with the Equality Act 2010 is intertwined with its 'reasonability' and 'practicability'. This dynamic captures a political logic that undermines the establishments of the social logics of well-being allowance from the previous chapter and thus opposes the political logics of legal obligation as well as just and reasonable adjustment. However, beyond opposing the political and social logics around health equality, the dynamic reinforces the antagonistic frontier against the social logics of neoliberalism. I shall examine this frontier in detail through the nodal point analysis below. Moreover, this newly introduced dynamic provides further operational ground for the political logic of meritocratic progression and the fantasmatic logic of meritocratic ideal. I identify this far-reaching dynamic as the political logic of reasonable cost and practicability.

For instance, the Tribunal recognised at the beginning of the proceedings that the ruling would concentrate exclusively on addressing the question of reasonability:

The only issue for the Tribunal is whether the Respondent took *such steps as is reasonable to have to take to avoid the disadvantage* (section 20 of EqA). (*Duckworth v British Airways Pls* [2012], p. 02) (emphasis in original)

Nowhere in the Equality Act 2010 or the DDA 1995 do lawmakers specify what this 'practicability' or 'reasonability' refers to. However, the Government Equalities Office for

Business has published straightforward guidelines. After addressing the employer's duty, the document reassures employers that economic means are important to consider when assessing the possibilities for health equality:

Where someone meets the definition of a disabled person in the Equality Act 2010 employers are required to make reasonable adjustments ... Employers are only required to make adjustments that are reasonable. Factors such as the cost and practicability of making an adjustment and the resources available to the employer may be relevant in deciding what is reasonable. (Government Equalities Office, 2011, p. 02)

The extract demonstrates how the political logic of just and reasonable adjustment is contradicted by the political logic of reasonable cost and practicability, ensuring the continuity of the social logics of neoliberalism. While the extract's opening focuses on health equality as a concept that transforms employees' work environments, the second part returns to the familiar limitations of the scope of such transformation: costs and available resources. Whilst there is consensus that no unlimited resources can be invested in the implementation of health equality, there appears to be little agreement as to what constitutes having 'to take reasonable steps'. For instance, in the case of *Duckworth v British Airways Pls* [2012], British Airways argued that an implementation phase of over six months seemed reasonable.

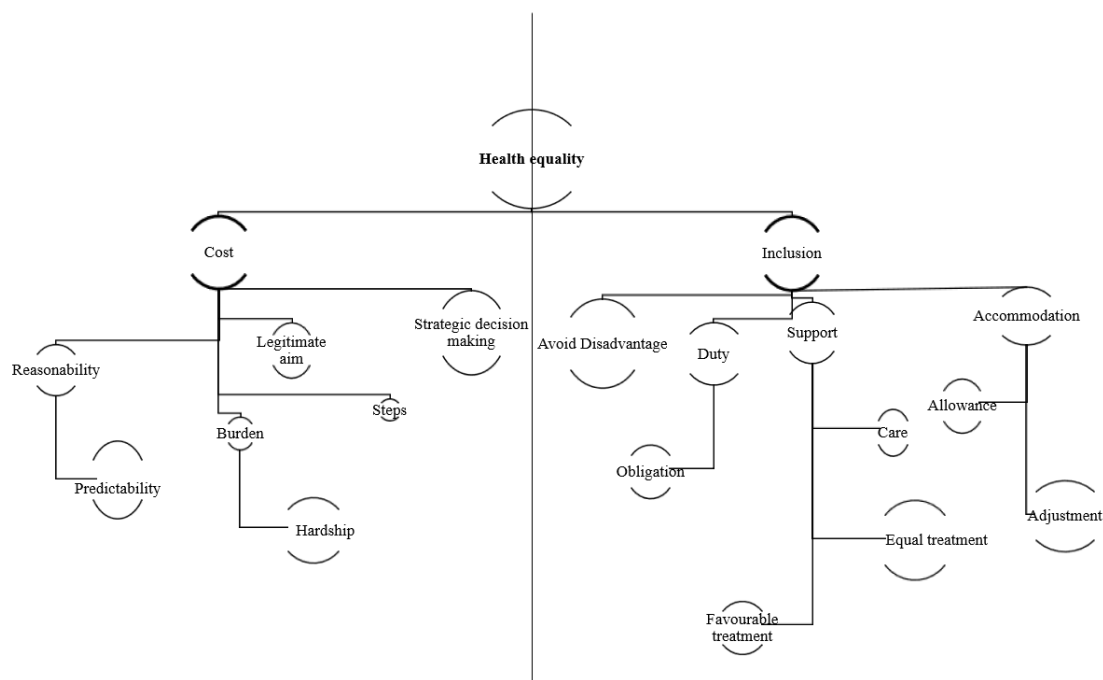
To address this contradiction, it is necessary to return to the underlying discursive mechanism—the logics of equivalence and difference—of the political logics in the discursive order. As discussed extensively in the theory chapter, the logics of equivalence and difference are strategies used to configure the social and linguistic spheres of the world around us. While the logic of equivalence simplifies the world by reducing its structure to core concepts and ideas, the logic of difference complicates it by introducing as many discursive variations, words and concepts as possible (Laclau and Mouffe, 2014). Its influence on the discursive narrative

is the expansion or collapse of meaning. While the logic of equivalence seeks to collapse differences into simple, coherent meanings, the logic of difference enables the introduction of further opposing signifiers that allow the scope of meaning to be broadened. For instance, the signifier 'reasonable' is currently embedded in a chain of equivalences that reduce its meaning to 'cost' and 'practicability', producing identical meanings to strengthen the signifier's acceptance in society.

Within discursive linguistics, health equality functions as a nodal point under which many different signifiers are ordered. These signifiers are not necessarily supportive of one another, which implies that the nodal point combines antagonistic signifiers that build chains of equivalence across an antagonistic frontier. Figure 6 illustrates this nodal point construction for the example of health equality.

In brief, the nodal point of health equality combines the antagonistic master signifiers 'inclusion' and 'cost'. On the one hand, health equality is explained through signifiers such as 'equal treatment' or even 'favourable treatment', a 'duty' or 'obligation', 'care' and 'support', 'adjustment' with the aim of 'avoiding disadvantage'. On the other hand, lawmakers introduced the signifiers 'reasonability', 'practicability', 'legitimate aim' and 'strategic decision-making', avoiding 'financial hardship' and 'burden' and the idea of taking 'steps' (Equality Act 2010; Government Equalities Office, 2011). These two antagonistic chains of equivalence function as logics of equivalence because both create equivalences that connect dissimilar demands. For each side along the antagonistic frontier, the nodal point of health equality partially fixes its meaning in the discursive direction of either 'inclusion' or 'cost'.

Figure 6



Logics of difference and equivalence under the signifier 'health equality'

Based on this analysis, this hegemonic chain of equivalence may be identified through discussions in the Houses of Parliament. For instance, at the second reading of the Equality Bill, the MP for Epping Forest claimed that equality can generally only be achieved by demonstrating to organisations that equality is in their economic interest:

Instead of producing reams and reams of rules and regulations, the Government should be making the business case. As my hon. Friend the Member for Daventry (Mr. Boswell) said, the 'coincidence of interest' between the moral case and the business case for equality is the way to encourage genuine cultural shift. That approach is far more effective than centrally imposed political imperatives ... There is good evidence to suggest that flexible working benefits everyone. It has been introduced step by step, and that is what the Government should be doing; they should be understanding how business and employers work. By proving the business case step by step, we will take employers and businesses with us in the quest for equality, instead of imposing top-down conditions that they may have difficulty meeting. (Laing, 2009, c. 598)

In arguing that lawmakers must promote their policies within the remit of the business case, the MP for Epping Forest suggests that equality is only desirable when it coincides with the

social logics of neoliberalism. The MP proceeds to offer the example of flexible working to argue how it should be within the remit of organisations to introduce equality policies. The option of flexible working is of particular relevance to this thesis, as it was provided as an example of a reasonable adjustment in section 18B (2a-1) of the DDA 1995 for employees with disabilities and chronic illnesses. This suggests that a policy introduced by the government was more broadly enforced by organisations than initially intended, thus making it a better example of why regulations should be introduced in the first place, rather than promoting the business case.

The above comment also includes rhetoric that implies that lawmakers and policymakers seek to avoid making difficult decisions when it comes to finding solutions for the increased tensions between the social logics of neoliberalism and well-being allowance. Rather than dealing with these tensions in cases in which these two antagonistic social logics clash in a legal sense, the actual tension is concealed. The tension is covered up by a fantasmatic logic of consensus reaching. Rather than capitulating to the unstable structure of societal systems, the fantasy aims to fill this void by promising a simple solution and a clear rule: policy and law must reach an agreement with organisations as this is how policies and laws are constructed— or, in the words of the MP for Epping Forest, ‘[g]overnment should ... be understanding how business and employers work ... to take employers and businesses with us in the quest for equality’.

The business case continues to provide a framework within which employers can foster health equality, as it is in their own interests for their employees to strive to achieve the highest possible performance and satisfaction. However, this understanding of care does not have the individual’s welfare at heart. The *Care Collective* advocates for such a counter-logic of care that is grounded in solidarity and the growth of strategic but nurturing interdependencies (Chatzidakis *et al.*, 2020, p. 45). Dennis described a mechanism at his workplace that could be regarded as a light version of such care:

I think they [managers] trust me quite a bit ... I suggest things which might be useful ... I think they trust me because when I first came in ... I came in and basically said, I think you should change this, this, this and this. They were very open to change and they said, actually, that makes our work-life really easy. So, I basically implemented our systems, which made my life and their life easier. (Dennis)

By providing practical solutions that were in the organisation's interest, the managers allowed Dennis to complete tasks in his way, thus forming an initial layer of systematic support. In trusting Dennis to implement these strategically useful systems, Dennis and the managers created an interdependency that nurtured Dennis' confidence and improved the organisation's work processes. This example illustrates how different the concept of care is compared to the individualised concept of care proposed in the business case.

Returning to the business case, the MPs of both major parties have promoted its use for the purpose of attaining a certain level of equality at work. In the House of Commons, the MP for Hackney North and Stoke Newington said:

The point about equality is not just that it offers fairness and justice for every group in society, but that in a globalised economy it will actually enable us to compete better and be a stronger and more effective society. (Abbott, 2009, c. 556)

For lawmakers, health equality is clearly understood predominantly through the signifiers under the 'cost' chain of equivalence. These signifiers are used throughout provisions that cover the protected characteristic of disability in the Equality Act 2010 and are captured through the political logic of reasonable cost and practicability. However, there is more to this dynamic, including an inherent understanding that success is achieved through competition and

efficiency. This understanding feeds into the political logic of meritocratic progression, demonstrating that employees and society must achieve success based on merit.

The dynamic between the political logics of meritocratic progression and reasonable cost and practicability was reinforced by discussions that took place in the House of Commons during the Bill reading stages of the Equality Act 2010. For instance, the MP for the Forest of Dean followed the MP for Altrincham and Sale West in his argument that success can only be based on merit:

As my hon. Friend the Member for Poole (Mr. Syms) said, it should be about success being based on merit and making sure that we have access to the talents of everyone in our country. We should judge people on their merit and not on characteristics ... (Harper, 2009, c. 640)

Merit is the key condition for evaluating progress. The extract reinforces the discussion in Section C above on the consequences of rejecting the fantasmatic logic of meritocratic ideal. From a psychoanalytical perspective, the rejection of this fantasmatic logic would allow society to recognise the concepts' instability along with the instability of societal rules as a whole. Society would thus be obliged to recognise and confront the *lack*— specifically, a lack of *jouissance* (Glynos and Howarth, 2007, p. 146; Glynos and Stavrakakis, 2008, p. 261). The fantasmatic logic of meritocratic ideal represents the easy way out in providing reassurance as to the stability of societal rules. It is thus unsurprising that the fantasmatic logic of meritocratic ideal has an additional layer, which was foregrounded by the Minister for Women and Equality in discussions of the Equality Bill. During a Bill reading of the Equality Act 2010, the Minister equated equality to meritocracy:

The point about a meritocracy is that only if we have fairness and equality will people really be considered on their individual merits, free from discrimination and unfairness. So, this is not an argument against a meritocracy— quite the reverse: fairness and equality are necessary to underpin a meritocracy. (Harman, 2009, c. 553)

In this extract, Harman equates equality with meritocracy. I explore the principle of meritocracy in the context of equal opportunity from a political theory perspective in Section D of Chapter Seven to remain focused on the fantasmatic logics in this final section of this chapter. In arguing that equality underpins meritocracy, the fantasmatic logic of meritocratic ideal comes full cycle, making it even more difficult to criticise the concealment of the unstable nature of societal systems and relations (Glynos and Howarth, 2007; p. 133). It conceals the meaning of equality and prevents other political and social logics from transforming the hegemonic order.

From the perspective of the courts, the dynamics of the fantasmatic logic of meritocratic ideal and the political logic of meritocratic progression weakened the political logic of just and reasonable adjustment. Ultimately, they weaken the social logics of well-being allowance while simultaneously reinforcing the social logics of neoliberalism. This change is experienced by employees with coeliac disease in the workplace, consigning them to an environment in which the social logics of neoliberalism thrive.

E. Conclusion

This chapter focused on the employees' lived experiences of the workplace. I explored several social logics that I grouped under the notion of neoliberalism along with their supporting political logics. These are the political logics of quantified performance valuation and meritocratic progression. Both political logics drive the social logics of neoliberalism in organisations, which are then adopted by employees at work. To explore their strengths, I

examined the key social and fantasmatic logics that override any critical engagement with these political logics. The oral histories revealed that employees predominantly adhere to taken-for-granted workplace activities while also often being ‘gripped’ by fantasies of bodily mastery and the burden of overcompensation, which follow the sense that one can be in control of a ‘diet-controllable’ disease and the wish to attain a personal image of professional worth.

These two fantasmatic logics are robustly linked to the fantasmatic logic of meritocratic ideal. The social logics of well-being allowance and the political logic of just and reasonable adjustment remain relatively weak as a result of the political logic of meritocratic progression and the fantasmatic logic of meritocratic ideal, which build a strong case that merit-grounded progress is the only legitimate progress in organisational contexts. These two logics inform the political logic of reasonable cost and the practicability of policy and lawmakers, which is at the heart of efforts to avoid further concessions to the social logics of well-being allowance. Thus, it is arguably the social logics of neoliberalism as well as conditions and fantasies grounded in meritocracy that undermine efforts to create inclusive workplaces. Having disentangled the practices and dynamics that enhance the account of the thesis’ research puzzle, it is necessary to understand how the involved social, political and fantasmatic logics transformed during the disruption of the COVID-19 pandemic. This is the focus of the next chapter.

Chapter Seven: ‘Pre-pandemic, it was very much like revenue, revenue, revenue ... [Now] it’s ... hit the same targets ... but also look after your (mental) health!’

A. Overview of Chapter Seven

The previous two chapters explored the underlying tensions between different social logics, which I categorised overall as two distinct social logics: the social logics of well-being allowance and the social logics of neoliberalism. I also identified several competing political logics, two of which were particularly influential: the political logics of just and reasonable adjustment and meritocratic progression. Through their identification at the governmental and organisational levels, I further examined how the two social logics remain at the heart of the debate that seeks further accommodations for employees with coeliac disease in the workplace when it comes to satisfying performance-based quantification practices.

To enable further critical scrutiny of the political logics of quantified performance valuation and meritocratic progression, I explored fantasmatic logics. I found that the interviewees believed in *fantasies* of bodily mastery and overcompensation, both of which reinforced the overall fantasmatic logic of meritocratic ideal. In connection with the political logic of meritocratic progression, the fantasmatic logic of meritocratic ideal imposes the condition that merit-grounded progress is the only legitimate progress in organisations. This condition creates a culture of acceptance in which the social logics of neoliberalism flourish, slowing the transformation towards a workplace in which coeliac disease is accommodated in light of the employee’s needs. The triad of logics has helped to unpack the research puzzle, exploring the norms, practices, behaviours, dynamics, conditions and fantasies that undermine efforts to create more inclusive workplaces through policies of well-being and inclusivity.

This chapter explores these logics and their mechanisms further by examining them in a new and dislocatory context, building on observations and lived experiences in light of the COVID-19 pandemic. Prior to the outbreak of COVID-19 in the winter of 2019–2020, one could only have imagined the devastating effects of disruption to current practices and norms that ensued. Given that all oral histories were conducted during the second and subsequent national lockdowns, it is possible to explore the organisational experiences of employees during this significant disruption. This chapter addresses the question of how the tensions between the social logics of neoliberalism and well-being allowance developed throughout the first 18 months of the COVID-19 pandemic and what we can learn from its influence on political and fantasmatic logics. As such, the chapter returns to the thesis' second research question in light of employees' experiences of performance measures through the event of the COVID-19 pandemic.

B. The governmental 'stay at home' force and formation of discursive 'elements' in workplace narratives

Addressing the nation on the evening of March 23, 2020, British Prime Minister Boris Johnson (2020) issued a simple but unprecedented announcement: 'You must stay at home!'. This governmental instruction led to the complete shutting down of public life. With the exception of pharmacies and stores selling groceries, all shops had to close. Schools, universities, nurseries, libraries, places of worship, leisure and art centres were also required to close their doors. During the first few months, socialising beyond the members of one's own household was prohibited, and only during subsequent lockdowns were people permitted to socialise with one other person in public. Small-scale funerals were the only legally permissible social gatherings at the time. While other countries worldwide had taken similar measures days or

weeks before the UK, the UK recorded 335 deaths attributed to the novel and contagious coronavirus before implementing a lockdown with the aim of curbing its spread (BBC, 2020).

The Prime Minister's announcement and the ongoing COVID-19 pandemic have disrupted society overall, not least working life. This section will detail and analyse the transformed social and political logics and their effects on the professional lives of the study's interviewees. The second and third sections (Sections C and D) will explore disruption at the micro level. These sections will focus on how the interviewed employees instituted the social logics of well-being allowance for themselves before engaging in constant individual battles with their learned fantasies, which worked to undermine that progress.

From the interviewees' perspective, Dominic, Gary, Adam and Elena were most dramatically affected. While Dominic lost his job at a multinational organisation during one of the numerous lockdowns before being hired by a start-up, Gary and Adam also lost their income streams. Elena was the only interviewee who was furloughed. With the exception of Judy, who had retired several years previously, all other interviewees moved to work from home fulltime. Julie and Grace changed jobs at different points during the pandemic. This is significant, because both interviewees had no need to disclose their coeliac disease to their line manager or colleagues given that social distancing measures were still in place. Thus, both decided not to disclose their coeliac disease to anyone in the new workplace.

All interviewees used the new words and practices that had entered organisations' broader narratives and discourse, including 'quarantine', 'lockdown', 'social distancing', 'furlough', 'Zoom meetings', 'virtual attendance', 'virtual living' and 'working from home stipends' alongside mantras that urged people to look after themselves and their loved ones. The signifier 'care' played a crucial role in communication from senior management to employees. As such, the thesis positions the signifier 'care' as a prioritised signifier that integrates ideas of personal

responsibility, health and well-being as well as a state of contentment into the discursive narrative of organisational behaviour. This narrative also extends to family members, friends and the community.

When I interviewed Cheryl and Allison in February 2021, both had become familiar with their employers' dramatically changed routines and activities and provided in-depth summaries of the changes in their organisations in relation to messages around the signifier 'care'. First, Cheryl described how work had become significantly more human-oriented, with managers sending well-being and general work adjustment-oriented messages to their employees. These messages were concerned not only with physical health but also urged employees to pace themselves in their work and to ensure that they communicated any personal problems that they might experience. In other words, the messages followed the social logics of well-being allowance. However, in this context, they were targeted not only towards employees with health considerations but rather towards all employees:

It's very much like, the messaging is, 'do what you can do'. Like, for example, at the moment, you know, a lot of people are home-schooling. A lot of people are in very difficult financial or just living conditions. And they're like 'just do what you do ... don't run yourself to the ground'. (Cheryl)

Later in her interview, Cheryl noted that the management team suddenly cared about the negative impacts of work on employees. Cheryl characterised this behaviour on the managers' part as community-oriented in some respects:

And because there was sort of like a more sort of communal sense of like, oh, everybody's really struggling. (Cheryl)

Allison perceived the situation similarly, including the changed priorities of senior management in the IT corporation for which she works, classifying the company's behaviour during the pandemic as 'pragmatic' and 'reasonable':

They just kind of were pragmatic about it. And I think that is fair. They did [pause] they were reasonable, I think that's important. (Allison)

Allison described how management began to listen to employees' experiences during the pandemic and prioritised the provision of stipends that would allow employees to ensure that they had suitable workplaces at home. Other organisations also provided such payments or allowances. For instance, Dennis and Cheryl mentioned funding that was available for the purchase of office equipment. The dynamics of the political logic of reasonable cost and practicability were temporarily weakened in such organisations. For instance, Allison's employer acknowledged their legal duty to provide practicable adjustments to employees. Owing to the work from home mandate, this duty was extended to all employees. The provision of stipends represented a temporary shift away from the signifier 'cost' that had previously been identified as a priority signifier in the chain of equivalences related to the political logic of reasonable cost and practicability.

Prior to the pandemic, the signifiers 'reasonability' and 'practicability' were predominantly, linked to 'cost'. I discussed this in the nodal point analysis in Section D of Chapter Six. During the early stages of the pandemic, 'reasonability' and 'practicability' were somewhat detached from the signifier 'cost', pushing the signifier further towards the concept of 'inclusion'. This movement was not necessarily focused on health but rather focused on ways to ensure work progression. Allison further recalled the following:

... [T]hey were very open to kind of hearing like challenges and certain people got paid like a bonus almost. Like we all got a work from home stipend. And then it changed ... like people were paid on targets assuming that they would have performed. (Allison)

Interestingly, the IT company began to pay bonuses based on assumed rather than observed performance. This development constituted a small but significant counter-hegemonic practice (Glynos and Howarth, 2007), as the political logic of meritocratic progression was temporarily abandoned. Suddenly, it was not necessary to evaluate individuals' efforts and abilities to award them with bonuses. They were paid regardless of effort, and it was automatically assumed that they were investing their best efforts in their work.

However, Allison confirmed that these changes were only temporary. Based on her knowledge of the profit figures of the organisation's annual financial statement, Allison explained the reason behind the temporarily enacted practices:

I work for a digital transformation company. I'm not going to lie, Anne. It's been pretty good as a year. People have never wanted less digital. I think considerably they [management] said we can keep the expectations the same because the amount that the market demands is increasing. (Allison)

In the above extract, Allison implies that the company anticipated that its digital services would be particularly attractive during the pandemic, which would allow the company to increase its market share, sales and, consequently, its profits. From a senior management perspective, the temporary stipends and non-performance-bounded bonuses were considered an investment, as the demand for services would increase, regardless of any change in targets. By providing employees with suitable equipment for working from home and trust-based bonus payments, the company would be in a better position to meet increasing demands. No such bonus payments were made to any of the other interviewees. As such, the political logic of

meritocratic progression was never truly contested, nor was there ever an opportunity for a counter-logic to develop once financial reports forecasted increased demand and, consequently, higher profits.

From a theoretical perspective, it is more appropriate to categorise this discursive development through Laclau and Mouffe's (2014) concept of discursive *elements*. This is because the practices had the potential to be counter-hegemonic but did not persist within the discursive system. Elements form as a result of disruption and are an attempt to more fully integrate a new discursive concept into the dominant discursive narrative of organisational practices, but they fail to become discursive *moments* that are integrated into the discursive narrative (Bloom, Smolovic Jones and Woodcock, 2021).

This development of discursive moments can be observed through the changing social logics that appear to be in force at different companies. For instance, the traditional social logic of monitoring lost its force in daily workplace practices in many of the interviewees' organisations. One day in March, Julia journaled the following:

Today was a bit busier only because my schedule had changed a bit. Luckily, my boss allows us to be a little bit flexible sometimes so I was able to move my hours slightly [while working from home]. (Julia)

The higher degree of flexibility surrounding how work is performed, at what time and with how many breaks also emerged as a prominent topic in Ana and Mary's oral testimonies. Speaking about the need to count hours and breaks, Ana and Mary explained, how their workplaces became more relaxed about these indicators during the pandemic:

When we moved to working from home, we had to put those times on a spreadsheet and then send them to our manager and our manager would like sign them off. But in the last few months, we now just can keep a tally of it on our own. And our manager doesn't need to see it because I think it was just taking up a lot of her time to just say, yeah, it's like she was signing it off, but she doesn't really know, like she wouldn't necessarily know if I had started at a certain time or not. (Ana)

In the above extract, Ana describes how her employer sought to replicate a monitoring system while work from home arrangements were in place. Given that it was no longer possible to 'clock' in and out using a card, Ana's workplace implemented the completion of spreadsheets. However, changes were made to the policy of recording work time in spreadsheets, as Ana's managers realised that it was time-consuming to sign off on these spreadsheets without knowing whether the details provided by the employees were accurate. Consequently, the timesheet system was abandoned, thus providing Ana with greater flexibility while she worked from home.

Mary also experienced increased flexibility with respect to working hours and breaks. Although timesheets were still her employer's preferred monitoring tool, the workplace became considerably more flexible regarding breaks and work hours:

I mean, he [line manager] honestly doesn't mind if we take a break. As long as we actually make up, you know, if we do the work ... And, you know, if we need to take a break at any time is quite happy that we do that, you know, and I work later or whatever. He'd be quite happy just as long as you know, the things I've agreed to do, get done ... (Mary)

However, the interviewees' employers found ways to establish alternative monitoring efforts. Slowly but surely, organisations began to use apps and software in their attempts to monitor their employees' work efforts at home. Ana mentioned the use of Skype, for instance.

Although video platforms, such as Zoom, Skype or Microsoft Teams, cannot confirm that an employee is working, they will recognise a computer's inactivity, which at least indicates if an employee is not using their desktop. Other employees' managers checked in through video calls. In general, there was a higher density of meetings than there had been before the beginning of the pandemic. From Julia's perspective, these meetings had no purpose other than to check in.

Apart from the small transformation in the social logic of monitoring that this thesis categorises within the social logics of neoliberalism, the actual long-term disruption took place at the micro level— that is, the individual employees' struggles relating to working with coeliac disease during the pandemic. This personal disruption is the focus of the next two sections.

C. Instituting social logics of well-being allowance at the micro level

All interviewees drew on their lived experiences of working from home full-time during the first national lockdown and the subsequent months of the COVID-19 pandemic. The only exceptions to this were Elena and Judy: as stated above, Elena was furloughed, while Judy had retired several years previously.

The 'stay at home' mandate allowed the interviewees to organise and complete their workdays as they saw fit within the context of a national lockdown. For the interviewees, this meant that they could prioritise their health. All agreed that they benefited from working from home. The two key themes that emerged were access to safe and appropriate food and the ability to manage their symptoms more flexibly while working. Elena and John mentioned that working from home provided them with better food options. Ana, Julie and Dennis illustrated how working from home full-time allowed them to consume nutritious gluten-free food:

I've got time to cook. So, I will take a 20-minute lunch break and I will make my own food, and that's normal now because everyone has to do that. (Julie)

Here, Julie mentions not only her easy access to safe food at home but also the fact that the twenty minutes that it takes her to cook are no longer lost time that she has to make up for during the workday because 'everyone has to do that', given that most convenient takeaway restaurants were closed. Even after restaurants were permitted to reopen, most individuals lived in residential areas, where they could not just quickly pick up lunch. It is the fact that individuals with coeliac disease rarely have the option of simply picking up prepared food that Julie is referring to when she speaks about the general normality of cooking during the lockdowns.

Dennis provided further detail on the limitless food options available to him during the pandemic:

At the moment, ... I've been having soups and [gluten-free] bread ... or a sandwich, or then because of my home work and oven, which obviously I won't have when I go back to the office, which is handy, so I can cook sort of fish-based meals. So, it's like fish cakes and I can make like scrambled eggs as well. (Dennis)

Remote working meant that Dennis would not be obliged to cook his lunch the night before work or to quickly put something together in the morning that could safely be stored outside a fridge for several hours.

The abrupt change to working from home meant that symptom management could be integrated more easily into the interviewees' working routines. Cheryl and Julia spoke about factoring in coeliac disease and potential symptoms during workdays. Symptom management is significantly more flexible when working remotely. Thinking about travelling to work each

morning, Julia recognised how difficult it can be to make one's way to work when feeling unwell and that it is impossible to take sick leave for all such days as they occur all too frequently. Recalling her routine of commuting to work when feeling unwell before the pandemic, Julia explained as follows:

I think there are days when you feel better than others. And those days where you feel crap like it's so hard to get yourself out of bed and get dressed and sit in traffic like no one wants to sit in traffic on a good day, let alone when you feel crap. (Julia)

This extract's significance is enhanced by the knowledge of what Julia means by 'feeling crap'. Earlier in her interview, she opened up about her feelings about commuting to work, which, for a healthy person, is typically merely an annoying, time-consuming and boring part of the working day. For Julia, however, the commute was one of the most stressful parts of the day:

I think when I feel crap and I know it and I'm like, oh, I'm going to have to go to work anyway, there is also that sort of [pause] little bit of anxiety in regard to going out of the house [laughs]. Especially when you have, like bowel issues and I don't want to be caught up in some sort of accident. So that kind of makes me a little anxious when I go to work. (Julia)

This distressing situation disappeared from Julia's life after the first lockdown began. Sandra also compared work arrangements before and during the pandemic. Although the circumstances Sandra describes are less distressing than Julia's, a decline in her stress levels is also evident. Sandra reflected on work motivations and her mental and physical well-being at work, describing it as a relief to not have to travel for work. Sandra, who had agreed to a two-day work secondment in Cambridge before the beginning of the pandemic, explained how working from home fulltime saved her two hours of commute. More importantly, however,

remote working had enabled her to focus on the tasks at hand, as her mind was not preoccupied with organising and planning for her medical or dietary requirements and potential exposure to gluten through the food in the canteen. Providing some context regarding her secondment routines, Sandra explained,

[Working from home fulltime] I guess it's one less stress, isn't it? ... It was a bit of a relief when I wasn't having to go to Cambridge and think about the food that got made in the canteen up there. I think my first week I was not violently ill, but just sort of enough to be upset a bit, and so I didn't like eating in the canteen there, particularly. I was having to start really early in the morning, so I didn't really want to make sandwiches before I left the house and took them up to Cambridge, along with me ... You're like a bag lady. Go ahead with your laptop and your chargers and your paperwork and everything else. Having to add food and sandwiches and snacks as well into that mix is, you know, ... not having to sort of think about those sort of things is quite nice. Not to have to plan ahead. (Sandra)

Later on in her oral testimony, Sandra summarised why remote working makes sense to her when living with coeliac disease, saying, 'It is for the better because I'm at home and by myself'.

Working from home provided the interviewees with much more autonomy in their working lives, but more than that, it is an equaliser that places them on the same level as their healthy colleagues. Dennis and Allison described this improvement as a sense of having 'control':

At the moment in time from where I come from, it's really easy because I've got full control of work ... (Dennis)

I guess you, yeah, work from home ... you know, it's been in my control. (Allison)

Allison and Dennis' accounts are good examples to visualise the fantasmatic logic of bodily mastery, as discussed in Chapter Six, Section C. As noted, the *fantasy* manifests itself, implying that with some control, one can master the bodily experience of the disease. This fantasy is unique to coeliac disease, as the autoimmune disease can be managed only through food intake, given that no medication or cure is currently available. During the pandemic, the fantasmatic logic of bodily mastery ceased to exist. This development was not the result of some form of active contestation that had been experienced through the significant dislocation of the COVID-19 pandemic (Glynos and Howarth, 2007, p. 146), but rather the result of the dislocation of the pandemic, which absorbed the fantasy.

Working from home enabled employees to bridge the gap between themselves and their healthy colleagues. Thus, they were in a state of control that was unprecedented for them. The general 'stay at home' mandate allowed the interviewees to modernise their working practices and norms in such a way that they could behave like their healthy colleagues during work hours. For instance, Julie regarded working from home as a 'level[ed] playing field'. The pandemic had a significant impact on her work and on how she was regarded by clients and colleagues. Working for a hedge fund, Julie spends a lot of time travelling to meet clients across Europe or entertaining them for lunch or dinner in the City of London. None of this was required during the lockdown, thus allowing Julie to behave similarly to any other employee in the company:

So, now I've been working from home for almost a year, maybe nine, ten months. And it [work] changed. It changed entirely because. Although the research reports and the analysis itself have not changed, all the social aspects are now done online. Whether it's internal meetings or external meetings. Which means that a lot of the stress from planning and researching and just talking to restaurants and bars to make sure that things are safe for me, that aspect of my life or that aspect of stress has completely disappeared. (Julie)

It was no longer necessary to try to control or master the bodily experience of coeliac disease. For Julie, this was the case, even though no changes had been made to the performance scoring system. With the clients' still voting on their advisers, Julie was less concerned about the effects of her coeliac disease on her performance score because no advisers could take clients to restaurants or travel across Europe for an in-person dinner.

The necessity to work from home enabled Julie to perform well in that she could continue to provide good advice without having to take clients to impressive and prestigious (yet not gluten-free) restaurants, which, according to Julie, had always been an important aspect of being regarded as a high performer at work. As such, the social logics of well-being allowance were not reinforced within the organisation, but they became the norm at home. Her employer continued to monitor employees' performance scores, but the pandemic allowed Julie to perform her work well in a way that was supportive of her needs while performing well. Julie described this as follows:

The voting [by clients] will still take place, but, um, I guess it depends on how clients will assess you based on your phone calls with them, as opposed to more of a friendly interaction maybe pre-pandemic ... [Now] it's probably based more on your work itself and the quality of your advice rather than, you know [entertainment]. (Julie)

All oral testimonies devoted considerable attention to the availability of gluten-free and high-quality foods. The interviewees could cook and prepare a variety of meals at home and did not have to worry that they would be 'glutened' by food that they bought on the high street. Moreover, they were not obliged to discuss their dietary requirements for conferences or long meetings but could eat anything that they had at home. Those employees who spoke about their lived experiences with more severe forms of coeliac disease also had the option of resting for longer in the morning or evening if necessary. For them, work was also more relaxed, as they

did not have to commute and they were in familiar surroundings with their own living room and bathroom nearby.

Improvements in the working conditions went even further for those employees who had been involved in extensive event management, travel or client engagement prior to the pandemic. The national lockdown allowed these employees to meet all their clients online and focus on the practical aspects of work, such as sales, research or consultation. It was unnecessary to participate in social activities, as nobody could engage in them. As such, the negative consequences of being unable to access suitable food in certain locations or inviting clients to ‘boring’ gluten-free restaurants ceased to exist. For the first time, employees’ entertainment or capability scores were not affected by their coeliac disease.

In other words, the ‘stay at home’ announcement provided well-being assistance and adjustments that had previously been agreed upon in only limited forms. Even if the movement towards the social logics of well-being allowance were not organised or strategic, this shared narrative and approach to decision making across all interviewed employees living with the same autoimmune disease may be regarded as a form of counter-hegemonic practice that allowed the employees to improve their working conditions and experience a more inclusive work environment.

The concept of counter-hegemony describes the rejection (Bloom, Smolovic Jones and Woodcock, 2021) of the temporarily fixed and continually ordered and re-ordered dominant discursive narratives (Laclau and Mouffe, 2014). As such, counter-hegemony is an addition to the concept of discursive hegemony that was discussed in this thesis’ theory chapter. As a reminder, Laclau and Mouffe (2014) develop and use the concept of discursive hegemony to refer to the processes that construct and shape the dominant discursive narratives of society. They argue that these dominant discourse narratives are constantly forming, ordering and re-

ordering our social relations through the lens of dominant ideas and their associated practices. These dominant discursive narratives may be dismantled by dislocatory events (Laclau and Mouffe, 2014).

In the case of this thesis, the hegemony may not be fully fledged, resisting the current hegemonic order, but it does constitute a countering of how workplaces operate. In this case, the transformation takes place at the micro level. From a theoretical perspective, we speak of a dislocation when the discursive hegemonic order is disrupted revealing its contingent character. This situation, in return, allows us to interrogate and contest the dominant social order, thus creating space for potential transformation (Laclau and Mouffe, 2014). Although workplaces were not sufficiently disrupted to permanently transform the social logics of neoliberalism, the COVID-19 pandemic disrupted the personal workspaces of the interviewed employees. The pandemic allowed them to personally institute those social logics of well-being allowance that supported them in managing their personal journeys with coeliac disease. It improved working conditions for all interviewed employees from the perspective of accommodating the needs associated with coeliac disease.

D. Interrupting the social logics of well-being allowance

Although local and national lockdowns were ongoing in various forms when the interviews took place, I detected small but significant changes in the employees' newly formed behaviours and practices when analysing the oral history testimonies. This section focuses on these further changes that undermine the counter-hegemonic practices that the employees had established for themselves. The first part of this section will focus on the political logics that instigated the strengthening of the social logics of neoliberalism at the micro level during the lockdowns. In particular, I draw on the social logic of monitoring, which was stimulated by the interviewees'

interpretations of the concept of meritocracy. The second part of this section will address the question of why so many of the interviewees struggled to sustain their newly developed commitments to the social logics of well-being allowance, while Ana, Mary, Gary and Richard partly avoided being complicit in the process. The answer lies within the fantasmatic logics of meritocratic ideal and the burden of overcompensation.

An individualised understanding of the political logic of meritocratic progression

The majority of the interviewees reflected on how the initial improvements in their work practices and behaviours changed, as they were obliged to work fulltime from home for longer. While all interviewees had engaged in instituting the social logics of well-being allowance at home, they struggled to sustain these behaviours and practices after several months in lockdown. The lockdown created excuses for working additional hours in the day. According to Cheryl, it was easier to justify longer hours because work was nearby and there was always something to work on:

... [F]or example, in September, because I wasn't having to commute to an office, I would sort of say to myself, well, of course, you can just like walk across the hall and open your laptop, like, why not work? (Cheryl)

Julia similarly spoke about missing dinner time, generally losing track of time and being unable to stop thinking about work, given that there was always more work that could be completed in the room right next door:

... [Y]ou don't feel like you switched off. There's always something else to do, and you always find yourself working longer than you should ... and I find I just completely skipped dinner most of the time, like, it just completely goes out the window. (Julia)

Both worked long hours, even though they had not been encouraged to do so by their managers. Rather, they decided to work longer hours based on the argument that there was ‘always something else to do’ with the laptop just sitting ‘across the hall’. These justifications follow one condition of the concept of meritocracy: there are always work tasks that need to be progressed.

This condition is embedded in the dynamic of the political logic of meritocratic progression discussed in the previous chapter. As noted, work concerns the progression and completion of tasks through one’s own capabilities. It is interesting to find such a strong dynamic of the concept of meritocracy at the micro level. During lockdown, it was the employees who picked up on this political logic, leading to the dynamic of working too many hours to their own detriment. The political logic of meritocratic progression gave way to a dangerous thought: if work is so easily accessible and tasks need to be completed, then ‘why not work?’, as Cheryl asked.

This political logic was predominantly self-inflicted as Cheryl, Julia, Sandra and Julie attested. In all cases, management did not actively ask them to complete work more quickly or to generally spend more time at work. Sandra spoke at length about her workday from home and the additional meetings that she would attend, because she was now working from home and could easily join video calls:

... [T]he daily routine has gotten worse because I work ... with American clients and particularly one of the teams I work with, I get a lot of like calls in the evenings ... Oh, yeah, so sometimes unexpected, 10 calls in the evening. So, my working day consists of a 12-hour day. ... Those sort of longer hours ... have crept in over the pandemic because you’re not physically leaving the office at 5:30 pm or 6 o’clock. (Sandra)

Working with clients in the US, Sandra accommodated the time zone difference when scheduling meetings at home. As such, she reflected that her workday could amount to 12 hours on some days leaving her exhausted and constantly working. Like Sandra, Julie would also spend a lot of time with clients and in meetings beyond her contracted work hours. Both interviewees' employers do not pay overtime and only pay for the contracted 7 or 8 work hours. We are thus justified in asking why the employees appeared to work extra hours beyond their contracted workdays and expected themselves to be available outside the usual work hours.

The interviewed employees actively engaged in the social logics of neoliberalism on their own initiative, justifying these through the condition of meritocracy. Several examples of such behaviour emerged from the oral testimonies. Most are related to the social logics of monitoring. For instance, Sandra actively engaged in the social logic of monitoring while working from home. Her employer asked employees to record their time, yet, Sandra went further by imagining a 'countdown' when recording the hours spent on work each day. Sandra divided the time that she spent on each task into ten to twenty-minute time units. Thus, she monitors her performance more strictly than she did in her workplace by emphasising how she progresses through work tasks every ten to twenty minutes. Here, the social logic of monitoring is intertwined with the political logic of meritocratic progression insofar as it is important for Sandra to visualise any progress that has been made.

However, the condition of meritocracy is even more deeply embedded. In addition to the recording strategy, Sandra also engages in the practice to record less time than she actually works each day and assumes that other employees do the same:

I think most people record that they're doing perhaps a bit less than they're doing because, you know, during the day you're not always entirely productive. So, if you think you've had time out or had to call for your lunchtime and things, you take all that off. (Sandra)

There appears to be a strong sense that one should not claim any time at work that could be considered break time. This represents an intensification of the political logic of meritocratic progression, since such behaviours are not typical of physical workplaces, where employees often chat with colleagues or go to the kitchen to make tea or coffee. Working from home began to mean that it was acceptable to be productive and accessible at all times. While many employers fostered this thinking, I found that the employees who were interviewed for this study adopted these behaviours of work intensification and work availability. In addition to Sandra, many of the interviewed employees supported the use of technology that facilitated a new mode of monitoring in the workplace. In Section B of this chapter, I discussed how the use of apps and technology, such as Zoom, Microsoft Teams, Skype and Slack, increased significantly among employers after the initial weeks in lockdown.

However, it was the interviewees' own decision to put the systems to extreme use. For instance, Julie and her colleagues quickly became engaged in continuous, real-time communication:

We have Teams and then there's a messenger system on our website, so we're constantly messaging each other. (Julie)

The use of telecommunication platforms, engaging in constant messaging and scheduling numerous video calls are all practices and behaviours that can be grouped under the social logic of monitoring. These practices and behaviours, combined with the creation of unsustainable work environments (e.g., skipping meals, working extremely long hours, remaining working outside work hours), reactivated forms of supervision and reinforced the necessity of remaining resilient.

One of the most extreme ways in which one can practice resilience is to complete a full day of work when feeling unwell. Rather than providing the body with a much-needed break, the sense that one must push and power through persists. This social logic of resilience was characterised and analysed in Section B of the previous chapter, as several interviewees described feeling that they had no choice other than to continue as things were when they did not feel well and remain focused on work despite their ill health.

All interviewees reported that they had engaged with work in lockdown, even when they felt unwell. They all justified their decisions to not take sick leave in those cases, as the symptoms were not too bad. However, the degree of ‘not too bad’ varied across the group. For some, this meant symptoms such as brain fog (Adam and Julia) and general feelings of being unwell (Robert, Judy, Sandra and Richard). For others, it meant diarrhoea (Allison, Julia and Dominic), stomach pain (Dennis, Grace, Ana, John, Cheryl and Mary) and nausea or vomiting (Julia).

This section has hitherto demonstrated that the interviewed employees actively engaged in creating their own version of the social logic of monitoring by expecting themselves to exhibit resilience, even though they were not under their managers’ direct supervision. While several employers did seek to establish virtual supervision systems, employees could easily have eluded such supervision temporarily by taking the timesheets less seriously or logging into Skype or Zoom and answering direct messages but not engaging with actual work. It would have also been possible to establish boundaries around meeting attendance outside normal office hours. It is not that the interviewees abandoned the social logics of well-being allowance; all interviewees’ oral testimonies demonstrated continued use of them, but within those practices were small behaviours that aimed to incorporate some social logics of neoliberalism. To understand this complicity, I turn to those interviewees who most adamantly refused to engage with such complicity.

Four interviewees, at different stages in their careers, did not engage in dynamics captured by the social logics of monitoring in working from home: Mary, Gary, Richard and Ana. In particular, Ana and Richard stated that they continued to end their workdays at four o'clock every day, while Gary and Mary reported that they would rarely work beyond their contracted hours. In their oral histories, all four of them discussed their priorities, which included the skill of self-reflection. For instance, Gary described how he began to take sick leave when feeling unwell. He did so on the basis that he knew that he would not be able to do the job well, so he stayed at home:

I'm responsible, I do my job as best I can, and I get paid for it ... But the other side of that is that, you know, I'm not feeling well, I'm not going in. If I don't feel well today, I can't do a good job because I'm not feeling well. Then that's it, you know. (Gary)

Richard, Ana and Mary also engaged in self-reflection with respect to their priorities. Mary briefly summarised why she was so strict about her work time, stating,

Generally, I'm fairly self-aware that, you know, I have other things to do, so. (Mary)

In Richard's case, self-reflecting on his priorities meant that his creative work was more important to him than his day-to-day role:

I identify more as an artist or an illustrator or author than I do as a scientist. (Richard)

Interestingly, for Richard, the usual social logics of neoliberalism did not apply to his role as an artist or illustrator. In particular, Richard spoke about the patience with which clients would

wait for their paintings while he worked on other commissions. This understanding is particularly interesting given that Richard subscribed to the logic of meritocratic progression in his day-to-day job. As discussed in the previous chapter (Section C), Richard believed that it was unrealistic to ask his employers to exercise patience regarding his targets at work.

Why were Richard, Ana, Mary and Gary less willing to subscribe to the social logics of neoliberalism and remain more detached from the political logic of meritocratic progression than the other interviewees? I argue that the process is connected to the concepts of self-reflection and self-awareness, which are covered over by the fantasmatic logics of burden of compensation, bodily mastery and meritocratic ideal. By navigating work processes through self-awareness and self-reflection, these interviewees' oral testimonies are distinguishable from those of the others in that the interviewees queried existing work dynamics and social practices. For instance, Ana turned to work conditions in the USA, where workplaces can operate on even stronger social logics of neoliberalism. She explained that she would never risk her health to secure a role within such an environment:

... [M]y sister works in the USA. I would never apply for a job there because so, she's in a really good job and they still get like five days paid sick leave a year and things like that, like I would just never, ever go for just having experienced kind of like being off sick for quite a while. I just wouldn't ever want to risk that. (Ana)

These processes of self-awareness and self-reflection can take centre stage when the fantasmatic logics of burden of compensation, bodily mastery and meritocratic ideal are weakened. As discussed in Section C of this chapter, remote working allowed the employees to 'win', in that the fantasmatic logic of bodily mastery ceased to exist. Working from home meant that employees had the ability to bridge the gap between themselves and their healthy colleagues, making it possible for them to feign mastery of their coeliac disease in front of the

desktop screen. The next section turns to the fantasmatic logics of burden of overcompensation and meritocratic ideal and their role in convincing employees that their decisions were in their own self-interest, even if the fantasies did not operate in favour of the self (Glynos, 2021).

The grip of the fantasmatic logics of meritocratic ideal and the burden of overcompensation

I argue that the fantasmatic logics of burden of overcompensation and meritocratic ideal are instrumental in the failure to fully sustain the manifestation of the social logics of well-being allowance at the micro level. They also support efforts that ensure that no full counter-hegemonic practice grounded in the political logic of just and reasonable adjustment can develop. I discussed the two fantasmatic logics and their involvement in the concealment of the social logics of neoliberalism in Section C of the previous chapter. As noted, the fantasmatic logic of burden of overcompensation seeks to conceal the symptoms of the disease by compensating for the disease's effects and ensuring that one is regarded as fully knowledgeable and qualified for the job. It seeks to perpetuate a personal image of professional worth and is thus, linked to the fantasmatic logics of meritocratic ideal, which accepts that progress is grounded in personal efforts and abilities.

During the COVID-19 pandemic, the two fantasmatic logics operated slightly differently, as the interviewed employees adapted to the remote working environment. The experiences shared in Section C of this chapter on the instituting of the social logic of well-being allowance demonstrated how employees created their own inclusive work environments. They were overcoming the struggles associated with building inclusion through the social logics of well-being allowance. This 'win' was achieved by instituting practices and behaviours that supported them in their personal work arrangements and routines.

However, the interviewed employees allowed the antagonistic social logics of neoliberalism to intrude by remaining attached to the idea that there is a stable structure of social relations and practices. A full commitment to the social logics of well-being allowance would have entailed the acceptance of alternative dynamics and conditions at play in the workplace. For instance, they would need to express their commitment towards the counter-political logic of equal opportunity, discussed in Section D of the previous chapter. Accepting the political logic of equal opportunity would mean being an advocate for equity rather than equality, whereby the individual is treated favourably rather than on merit. In theoretical terms, merit is understood to be achieved through hard work and a person's natural abilities (Littler, 2013). As such, it is argued that meritocracy enables a fairer and more equal society because an individual's social position reflects personal effort and talent (Heywood, 2015). While the concept is a key principle in social liberalism it has been overtaken by neoliberal thought. By overvaluing effort and talent, meritocracy, in neoliberal terms, endorses competition and the creation of a new hierarchical system in which all those who do not move upward on the hierarchical ladder are excluded (Littler, 2013).

Even if meritocracy is understood in social liberal terms, the principle is still excluding and flawed as social mobility is restricted to personal abilities (Sandel, 2009), ignoring disabilities and chronic illness. As such, it is unsurprising that disability rights activists' understanding of equal opportunity has nothing to do with the concept of *equality of opportunity* debated by social liberal thinkers. For disability rights activists, equal opportunity means that a person with a disability should be treated more favourably than a person without a disability (Berry, 2009). In other words, a disability or chronic illness justifies the act of positive discrimination. By contrast, for social liberal thinkers, equality of opportunity means levelling the playing field so that everyone has a chance to develop the skills required to succeed (Littler, 2013). I observed this way of thinking in the oral testimonies: interviewees remained engaged with the condition

of merit rather than promoting behavioural and performative metric systems that take account of the consequences of coeliac disease. This thinking ensured the stability of the known and concealment of the psychoanalytical lack.

From a practical perspective, the principle of meritocracy highlights the general understanding that emerges from these oral testimonies. The employees felt that they were ‘winning’, regardless of the comprehensive extension of the social logics of well-being allowance. That is, the home provided comfort and, as such, rendered the conditions required for engagement with the social logics of neoliberalism more acceptable. The fantasmatic logic of burden of overcompensation conceals this contradiction, making it appear logical. Remote working lowers the threshold of accessibility, as virtual meetings are simply one call away and any physical symptoms can be easily hidden. Full-time remote work allows employees to keep the disease itself hidden while they continue to perform their work as expected.

Julie was particularly forthcoming about this idea of hiding the autoimmune disease when she compared her old and new workplaces, and the fact that working from home provides a lot of comfort:

I haven't told my new workplace about my autoimmune disorder yet, OK? I think working from home means there's more of a barrier, which means I can hide it ... [At the old workplace] it was the fact that I could not hide it, being surrounded by everyone in the office... here, because I'm at home, people have no idea that I cook my own food ... And so, it's very easy to hide. Not that I'm intentionally hiding it, but I feel like I do not need to disclose that right now. (Julie)

Working from home means that it is possible to compensate for the fact that one lives with an autoimmune disease such as coeliac disease. During the pandemic, Julia wished to avoid the conversation about receiving the vaccine early. She also wished to avoid engaging in further

conversations about coeliac disease with her employer. Essentially, coeliac disease should remain invisible in the workplace. Julia journaled:

... I didn't feel comfortable telling my boss I was having the vaccine, so being able to move my hours around meant I did not need to tell him why. As long as my hours were accounted for that day and the work was done, there wouldn't be an issue. (Julia)

From the extract, it is clear that Julia used the lockdown and the work from home mandate to ensure that her line manager would not find out about her trip to the COVID-19 vaccine centre. The work from home mandate allowed her to go to the vaccine centre during work hours while making up for the time later. Put differently, even if working from home meant constant messaging and multiple video calls from her line manager in addition to working overtime, it allowed Julia to feel as though she was succeeding in her struggle for inclusion by concealing the disease. She resumed her work when she returned from the vaccine centre.

Allison's oral testimony also includes the idea of concealment in relation to working in the comfort of one's own home:

I'm at home, like if I have any symptoms, then it's very easy to hide, not hide, but manage that very effectively and in a way that makes me very comfortable. (Allison)

This discursive narrative of the benefits of hiding coeliac disease and using the 'stay at home' mandate to ensure more effective disease management are deeply rooted in the fantasmatic logic of meritocratic ideal, of demonstrating one's hard-earned worth to the workplace. As the employees could take better care of themselves and their health needs at home, they appeared to deem it reasonable to work longer hours and attend late-night client meetings.

The ‘stay at home’ mandate offered an escape from the necessity to manage coeliac disease and its interference in the workplace on a daily basis through food restrictions or concealment of physical symptoms. Here, the fantasmatic logic of meritocratic ideal covered over several possible alternatives to merit-grounded progression, sustaining the fantasy that there is only one social structure in which merit is based on personal effort and ability. Accepting the fantasy, the ‘stay at home’ mandate appeared to have been a ‘win’ because the workplace is one’s own comfortable home where gluten-free food is readily available. Within that logic, the pursuit of quantified outputs seems a small price to pay to be considered hard-working while having the benefits of the social logics of well-being allowance. More generally, this idea of the fantasy has been raised in several articles in *The Guardian* covering the pandemic and health equality over the past two years (Lashbrook, 2021; Ryan, 2021; Malowney, 2020), most prominently, however, in an opinion piece published shortly before ‘Freedom Day’ in the summer of 2021:

Companies that want to support all employees, not just those who fit a narrow mold, may realize that remote work policies have the capacity to make a happier, more productive workforce. (Lashbrook, 2021)

At the macro level, the fantasmatic logic of meritocratic ideal covers up alternative performance scenarios that do not require increased productivity as a trade-off for the benefits of working from home. Individuals will be ‘happier’ in an environment in which they can work at a pace that allows them to listen to the needs of their bodies and the community around them, in which their employers trust that they will deliver outputs in accordance with their personal capabilities in a work environment that fosters trusting relationships. This cannot be achieved when diseases are kept invisible and the fantasmatic logic of meritocratic ideal is preached unquestioningly. Where can organisations, policymakers and particularly academics go from

here? I shall attempt to answer this question through a discussion of the current academic debate in critical management and critical accounting in the concluding chapter of this thesis.

E. Conclusion

This chapter explored the previously analysed social, political and fantasmatic logics through the dislocatory event of the COVID-19 pandemic. Identifying and analysing the signifier of care, I demonstrated how the social logics of neoliberalism were not significantly interrupted in organisational practices and behaviours. Although several organisations provided work from home stipends and altered the tone of their internal communications, no significant dislocation occurred in the core social logics. Allison's experience was particularly noteworthy. She received her bonus based on assumed rather than actual performance in the first year of the pandemic. However, such an antagonistic practice was not repeated in the organisation, nor was it experienced by other interviewees.

The actual dislocatory effects of the pandemic emerged at the micro level in the lives of the interviewed employees. Living with coeliac disease, the interviewees became their own advocates, using the work from home mandate to institute the social logics of well-being allowance for themselves, discontinuing the power of the fantasmatic logic of bodily mastery. According to some oral testimonies, this counter-hegemonic practice reinforced narratives around self-reflection and self-awareness, which weakened the traditional dynamics and fantasy around meritocracy. These employees did not perceive the necessity of working overtime, working when unwell or working outside their working hours, demonstrating how the establishment of a counter-hegemonic discourse from the micro level up is possible if it is strategically coordinated.

However, the process by which this transformation took place is not wholly straightforward. On the one hand, all employees instituted the social logics of well-being allowance while working from home during the lockdown. There was also consensus that the social logics of well-being are necessary and should remain accessible. Ultimately, the established social logics of well-being allowance allowed the interviewees to succeed in their struggle for inclusion. However, no strategic or organised group effort to push for transformation was observed.

On the other hand, I observed how the social logics of neoliberalism crept into the routines of most interviewed employees through the different lockdowns. The strengthening of these logics was caused by the continued subscription to the fantasmatic logics of meritocratic ideal and burden of overcompensation. Together, both logics support the mechanisms and conditions by which the actual instability of social relations is concealed, leading to the acceptance of the hegemonic discourse of meritocracy. In this thesis' concluding chapter, I shall link these findings back to the first two research questions and, the research puzzle, as well as critical accounting literature. Applying the thesis' findings, I shall also address limitations and the third research question, which focuses on the ways forward in research, society, policymaking and organisations.

Chapter Eight: Conclusion

A. Overview

Situating this thesis in the context of the critical management accounting literature, this research has focused on the discursive interplay between performance management in intellectual labour and the management of coeliac disease in the workplace. Specifically, the thesis links workplace health practices with organisational performance practices by problematising, examining and constructing the different— and often contradictory— meanings of the terms ‘performance’, ‘equality’ and ‘coeliac disease’. In short, the thesis is concerned with performance and its discursively constructed category in the work environment from the perspective of employees living with coeliac disease.

Utilising Laclau and Mouffe’s political theory, I subjected the category of performance to an ontological inquiry that enables us to examine the conditions of the possibility of one or another (ontical) definition of performance in contemporary workplaces. The ontological inquiry thus allowed the investigation of the conditions under which one understanding of performance becomes more acceptable than another in organisational practices or policy discourses. It also allows an investigation of the conditions that ensure that employees contest the dominant definition of performance, as they experience its negative consequences. The LoCE provided the thesis with the necessary context and language to pose and address one overarching research question:

- How do the norms that govern organisational performance affect employees with coeliac disease, and what is the scope for their reform?

This overarching research question was developed through the research puzzle that guided this thesis, which is concerned with the rigorous introduction of inclusive workplace practices in UK organisations and the contradictory practices that employees experience in the workplace when living with health considerations. Current research studies continue to attest to employees' struggles with workplace expectations when they experience health constraints (van Amsterdam, van Eck and Meldgaard Kjær, 2022; Sang *et al.*, 2021; Holland and Collins, 2018; Williams, Richardson and Draper, 2018), menopause (Beck, Brewis and Davis, 2021) or pregnancy (Gatrell, Cooper and Ernst Kossek, 2017; Gatrell, 2011a; Haynes, 2008a; 2008b). These employee experiences highlight a struggle with workplace expectations and performance (Beck, Brewis and Davis, 2021; Gatrell, 2011a; Haynes, 2008a; 2008b).

At its core, the thesis has argued that the research puzzle is largely a management accounting problem: it creates an environment in which performance-driven metric systems reduce employees to a mere resource while the actual processes by which employees reach their targets and how long it takes them are never considered (Safari, Tsahuridu and Lowe, 2022). In the current conditions, it is not possible to account for flexibility and self-care in the ways that organisations promise their workforces, nor are employees fully empowered to overcome barriers in the workplace, as intended by the regulator; rather, employees must continue to meet their employers' performance-based expectations.

The thesis narrated this research problem through a first-person account: Cheryl, who works for a UK-based publisher, described how she is only able to manage coeliac disease through sick leave or weekends, while her employer still expects her to meet all employee milestones and performance targets. In short, the research puzzle concerns coeliacs' personal lived experiences of performance measures in immaterial labour.

Advancing this research puzzle, the thesis fulfils three aims. First, it aims to raise further awareness of employees' health needs and struggles at work when workplace practices fail to provide the inclusion and flexibility that they advocate. Second, the thesis provides a concrete empirical study that recognises employees as creators of research by narrating their lived experiences of the workplace environment through personal life stories. This approach provides a clearer understanding of organisational processes, as the narrators are individuals who are typically not consulted regarding how these practices should be implemented. Third, the thesis aims to provoke further debate on the performance evaluation processes deployed by employers and the emancipatory transformation needed to humanise workplaces.

By providing a concrete study and provoking debate on the lived experiences of performance-based quantification practices in organisations through the perspective of employees with coeliac disease, the thesis extends the existing critical management accounting literature on health, performance, inclusion and workplace practices. It does so through the development of empirical, methodological and theoretical contributions grounded in radical materialism and post-Marxism. These three contributions will be discussed in depth in the next section.

B. Findings and contributions to the academic debate

In Chapters Five, Six and Seven, I addressed the three key research questions that emerged from the overall research question. I shall address each research question, the relevant findings and their academic contributions in turn.

1. How do organisations, policymakers and government bodies evaluate and govern the work performance of employees living with coeliac disease through laws and policies?

The short answer is that organisations, policymakers and government bodies do not evaluate and govern the performance of employees living with coeliac disease, nor do they evaluate or govern the performance of employees with health considerations in general. However, in parliamentary debates in 2007 and 2011, MPs acknowledged the adverse effects that coeliac disease can have on individuals in their personal and working lives. Meanwhile, laws and policies evaluate and govern access to work-accommodating adjustments. These work-accommodating adjustments, or *reasonable adjustments*, have been extended to employees with coeliac disease since the introduction of the Equality Act 2010, provided the employees in question can demonstrate that their symptoms of the autoimmune disease satisfy the relevant statutory criteria for disability. However, not all employment Tribunals are prepared to acknowledge that coeliac disease entails more than a special diet.

In Chapter Five, the thesis concentrated on the positive processes and practices that surround coeliac disease in the workplace. I found that changes from the Disability Discrimination Act in 1995 to the introduction of the consolidated Equality Act in 2010 supported the construction of a more inclusive environment for employees with coeliac disease. I characterised these practices in terms of the social logics of well-being allowance. As these social logics are narrated by the employees in this thesis, I address them via the second research question. However, the secondary material consulted demonstrates that the social logics of well-being allowance have been articulated through the political logics of legal obligation and just and reasonable adjustment. Significantly, organisations facilitate the disclosure of coeliac disease in theory, while in practice, employment Tribunals have extended the meaning of disability to consider ‘substantial adverse effects’ on ‘normal daily activities’ (as provided for in the UK Equality Act 2010, section 6).

However, barriers and contradictions remain in place, as observed in Chapter Six. Policymakers and employment Tribunal judges are not prepared to reject the underlying conditions and assumptions regarding reasonability, which are grounded in reasonable cost and practicability concerns. Rather, they impact employees' performance at work by obliging them to achieve merit-based success. In return, these dynamics allow organisations to limit the social logics of well-being allowance, following political logics of quantitative performance valuation and meritocratic progression. In Chapter Six, I demonstrated that employment Tribunals are still good illustrators in relation to how some organisations appear to think that they know best how coeliac disease should be managed based on publicly available information on the disease, concluding that employees are the 'author[s] of [their] own misfortunes in being unable to perform' at work (Singh v NFT Distribution Operation Ltd. [2018], p. 05). We must also conclude that it is potentially counter-productive to require employees with coeliac disease to prove that their suffering amounts to a disability, given the heterogeneity of those diagnosed with the disease.

These findings contribute to the empirical and theoretical debates that I seek to extend with this thesis. More specifically, the findings of the first research question enrich the critical management accounting and critical management literature on the experiences of performance measures in the context of health. The contradictory dynamic of strengthening workplace inclusion policies while simultaneously ensuring that judges cannot move beyond cost reasonability highlights an underdeveloped research area with respect to how these dynamics are experienced within organisations and by employees. As such, the thesis also offers new material to scholars in organisational studies interested in inclusion policies and human resource management. The findings draw attention to a few scenarios of good practice which could be explored and possibly implemented in specific organisations through policies in human resource departments. Such good practice includes efforts of human resource

management to provide more individualised support and training opportunities to prevent discrimination and improve acceptance for individualised work adjustments. Yet, the thesis' findings also highlight areas of tension between human resource policies, employers and affected employees. Human resource management literature can benefit from the multi-layered experiences drawn out in the thesis to further research the awareness of human resource managers in the context of inclusionary practices.

The findings further crystallise why post-Marxist theorists and critical management accounting researchers must engage in further debate and work together more closely. Performance-based and accounting practices more generally have an impact on society and law. As such, I argue in favour of the integration of accounting practices in the theorisation of the political nature of society and policy/legislation. Building on work by Frezatti, Carter and Barroso (2014), who understand accounting practices as a hegemonic discourse, the thesis links the conditions of performance to sections in the Equality Act 2010, discussions in employment Tribunal judgements, arguments in parliamentary debates and interviewees' personal testimonies. This connection and the resulting analysis are made possible by the thesis' understanding of performance as a hegemonic practice within discourse (Carter, Warren and Steinhoff, 2022; Frezatti, Carter and Barroso, 2014). These discussions extend the practical workings of hegemony, shedding new light on the debates of the Essex School on hegemony and discourse.

2. How do employees living with and through coeliac disease in creative and intellectual labour narrate and experience workplace performance measures?

The narrations and lived experiences of performance in creative and intellectual labour are complex and messy. While the experiences documented herein are varied, they must be perceived in the context of these individuals' realities: some had only lived with diagnosed

coeliac disease for a few months, while others live with asymptomatic coeliac disease, which means that they do not experience significant symptoms. Four employees described experiences that could be regarded as debilitating in the context of day-to-day life. These divergent experiences are in line with new medical research predicting that up to 25% of individuals with coeliac disease are significantly affected by its symptoms on a long-term basis (Bozorg, *et al.*, 2022) and require additional medical support.

However, even within these contradictory experiences, a shared narrative emerges within the context of performance and expectations in immaterial labour. Interviewees explained how, prior to the pandemic, they were exposed to social practices in organisations that can be thematised as logics of competition, profitability and monitoring. I grouped these logics under the social logics of neoliberalism. All employees provided examples of how they actively engaged with these taken-for-granted practices, even finding their own tactics to cope with employers or colleagues who excluded them or discriminated against them in day-to-day work scenarios. In Chapter Six, I demonstrated that it is common for employees with coeliac disease to build resilience and rely on themselves to fit within the organisation. They do so because of their acceptance of dynamics within our workplaces that are occupied with quantitative performance valuation and meritocratic-based progression.

In Chapter Six, for instance, Richard discusses the absurd idea that an organisation would operate on any less than its highest capacity. Richard explained: ‘One of my metrics would be to make sure that 100 per cent of the reporting is delivered on time and to cost’. He went on to tell me how that performance target appears to be ‘stringent’ but that he finds something reassuring in the 100% achievement rate that keeps track and evaluates progress for both the business and the employee, stating ‘... quite frankly, how can it be any lower?’.

The need for merit-grounded progression was supported by all interviewees, despite the fact that their coeliac disease demonstrated the limits of these political logics of quantitative performance valuation and meritocratic-based progression on a deeply personal level. Julie knows, for instance, that she cannot provide her clients with the same entertainment that her healthy colleagues can, given her dietary restrictions. However, she accepts the fact that clients evaluate her on her ability to complete work, including the entertainment factor. Rather than questioning the philosophy of meritocracy that places these employees at a disadvantage and occasionally even penalises them in their performance scores, the testimonies reveal compliance and activities of resilience.

All is not lost, however. In Chapter Five, I demonstrated that employees recognised some changes and slow progress towards greater inclusivity of coeliac disease sufferers at work. Several promising examples of the social logics of well-being allowance and the political logic of legal obligation came to light. For instance, Dominic narrated his experiences of the UK Equality Act and its impact, putting pressure on his former workplace to find a solution when he disclosed his coeliac disease. Other interviewees perceived a more inclusive attitude at work regarding the provision of gluten-free food. This includes employees' ability to charge gluten-free foods to their workplaces' credit cards and the provision of food that is safe and acceptable for consumption by individuals diagnosed with coeliac disease.

However, most such inclusivity was practised by colleagues who would bring gluten-free food from supermarkets for birthdays or other occasions or work meetings. HR experiences remained disappointing, with static disclosure forms and no sense of the flexibility required with respect to work adjustments beyond the flexibility provided within general diversity policies. These policies also failed to support the interviewees in their personal experiences of performance measures. Instead, most employees shared that performance was not covered by these policies in relation to work routine adjustments.

Work from home mandates during the COVID-19 pandemic caused these dynamics to become visible to the individuals. In Chapter Seven, I demonstrated through the oral history testimonies that workplace and employee practices became even more antagonistic during the pandemic. This antagonism and the resulting disruption were predominantly experienced by the interviewees. For the first time, the interviewed employees were able to work within their bodies' capacities while working remotely from the comfort of their homes.

Despite this success, I observed that the political logic of meritocratic progression found its way into the employees' remote home offices. The testimonies demonstrated how the fantasmatic logics of the burden of overcompensation and meritocratic ideal offer an even stronger force for the acceptance of the political logics of quantified performance valuation and meritocratic progression. The majority of the interviewees began negotiating with themselves. They reduced the time that they invested in self-care by reasoning that the work from home mandate offered an opportunity to conceal the negative impact of coeliac disease and perform at the same level as healthy individuals.

These findings extend the empirical and methodological research debate in which this thesis is situated. First, these micro level findings enrich the critical management accounting and critical management literature by focusing on employees' experiences of performance measurement. The oral history testimonies yield new and unique insights into the thoughts and personal stories of employees who experience their workplace through coeliac disease. Merit-grounded progression is a strong force that drives the acceptance of workplace practices even for employees with diseases, such as coeliac disease, that limit interviewees' ability to perform to their best ability while managing their daily needs.

Despite experiencing disadvantages, all interviewees preferred to be evaluated based on the efforts expected of their healthy colleagues. These preferences are linked to fantasies of bodily

mastery and to conceal one's differences from one's peers, supervisors and clients. These findings shed further light on why performance measures are so well integrated into workplace operations. This thesis has demonstrated that critical accounting and management research must consider this aspect of bodily mastery beyond gender and disability studies when studying performance.

The thesis' findings also have implications for scholarly debates in organisational studies. On the one hand, the personal stories of the interviewees linked to fantasies of bodily mastery and overcompensation provide valuable examples to organisational studies' scholars to research practices and processes that can further support the wellbeing of employees from a human resource perspective, recognising human resource departments as mediators between employees and employers. On the other hand, these fantasies are a starting point to explore how more general narratives of concealment and bodily control repress organisational tensions in the context of the physical limitations of the body and endless pursuit of profitability and performance. For example, the fantasy of bodily mastery enables employees to think about their body as an obstacle that needs better self-management rather than support from the workplace. Such behaviour conceals the problems beneath the pursuit of unlimited performance.

By advocating for further research into diseases and performance at work, the thesis extends the methodological considerations of such research. In particular, the thesis demonstrates the benefits of a micro level approach when addressing research questions that focus on employees and their experiences. I also demonstrate that researchers should consider linking the LoCE to Mol and Law's (2004) approach to lived experiences. Within the thesis, this integrated approach furnished a stronger methodological foundation for data collection and analysis based on personal stories, allowing me to utilise the power of oral history testimonies.

3. What are the implications of the lived experiences of employees living with coeliac disease for society, organisations, policymakers and academics?

The thesis chapters address this question passively by examining counter-hegemonic practices, counter-logics and hypothetical scenarios. The lived experiences suggest that a gap exists between employees' needs and the efforts of organisations, policymakers and society as a whole. Chapter Six introduced dynamics that transform the idea of merit-based progression and the breakdown of neoliberalist social barriers. I termed this counter-logic the logic of equal opportunity, referring predominantly to the concept of positive discrimination. As such, the realisation of the concept is predominantly aimed at policymakers and involves treating an employee with different (medical) needs more favourably than employees who do not have such needs.

In Chapter Six, I also argued for an understanding of care in organisations that has the nurturing and welfare of the person at heart. The *Care Collective* promotes such a counter-logic of care that is grounded in solidarity and the growth of strategic but nurturing interdependencies (Chatzidakis *et al.*, 2020, p. 45). These ideas of care are also articulated by Haynes (2020), who relates them specifically to the accounting context. Furthermore, discussions about emancipatory accounting have emerged (Haslam, Chabrak and Kamla, 2019; Gallhofer and Haslam, 2019; Gallhofer, Haslam and Yonekura, 2015). I shall return to these debates surrounding care and emancipation in the final section of this conclusion, in addition to recommending further research avenues in the critical accounting literature.

As such, the thesis contributes to the newly developing critical accounting literature on care accounting, which is increasingly of interest to critical accounting scholars (Alawattage *et al.*, 2021; Haynes, 2020). This thesis extends those research efforts by moving beyond disability as an example of the necessity of care accounting. Rather, it moves research into the context

of long-term health considerations and provides insight into personal experiences of coeliac disease, a disease that has been largely neglected in research outside medicine.

Overall, the thesis makes three distinct contributions to literature, methodology and theory. First, the empirical contribution focuses primarily on extending the critical management accounting and critical management literature on lived experiences with respect to performance measures and health. It achieves this by shedding light on the impact and operations of performance measures on workplace practices through the personal voices of employees with coeliac disease. These lived experiences shed light on a debate that is currently underdeveloped in the critical accounting and management literature: the limitations of existing measures when employees do not align with the image of the ideal worker from the perspective of long-term health considerations that do not satisfy the criteria of disability. I highlight this under-researched field of investigation in critical accounting and management research, arguing that it is necessary to explore long-term health conditions in the context of performance measurement and expectations in the workplace. The thesis also contributes to broader debates in organisational studies in which human resource managers are regarded as organisational mediators who construct and implement policies. In particular, the thesis' findings suggest that the fantasmatic logics of bodily mastery and overcompensation could be of interest to scholars in organisational studies as a combination of the two fantasies appears to suppress current workplace tensions between the organisational relentless drive for profitability and performance, and the limits of the physical body.

Second, the thesis makes a distinct methodological contribution. Utilising the LoCE (Glynos and Howarth, 2007), the thesis advances a micro level analytical approach that links the framework with Mol and Law's (2004) approach to lived experiences when addressing relevant research questions. This thesis demonstrates the benefits of interlinking these approaches, as it enables a stronger methodological foundation for data collection and analysis through personal

stories. The interlinkage also facilitates the use of oral history accounts as an alternative interviewing technique. In contrast to other interviewing techniques, interviewees have greater control over their accounts, sharing details and information that they deem important based on themes developed by the researcher. In this way, each oral history is unique. These oral histories generate a rich narrative of daily routines, emotions and reflections from voices that typically go unheard in various fields of research.

Third, the thesis extends post-Marxist post-structuralist theory by demonstrating the utility of integrating performance practices into the theorisation of political discourses. Building on work by Frezatti, Carter and Barroso (2014), the thesis subjects the category of performance to an ontological inquiry. I examined performance as a hegemonic practice from the perspective of the Equality Act 2010, employment Tribunal judgements, parliamentary debates and the interviewees' accounts. The ontological category of performance sheds light on the operation of the ontological in business practices and allows us to explore performance through alternative understandings. These discussions will contribute to debates of the Essex School by recognising the further practical workings of the ontological category in societal practices. The remainder of this conclusion focuses on the study's limitations, while Section D will highlight potential future research areas in critical accounting and management.

C. Research limitations

As outlined in the theory chapter, this thesis draws on Glynos and Howarth's (2007) methodological intervention of the *retroductive cycle* to construct a research puzzle that problematises underlying conditions in social practice, based on the assumption that all social structures are characterised by radical contingency. As such, the empirical inquiry and findings of this thesis are not generalisable in the conventional sense implied by the use of inductive

and deductive reasoning. Rather, the findings must be carefully weighed and considered within the context of the constructed critical case study. Such carefully crafted judgement facilitates a scope of generality that permits interpretations and interventions in research inquiries that bear considerable resemblance to the thesis' research puzzle and theoretical objectives.

Furthermore, this thesis is subject to a range of theoretical, methodological and analytical decisions that were made to undertake a manageable and reasonable research project in the social sciences. Several of these choices are rationally justified, whereas others are contingent. For instance, I chose to construct a research puzzle concerning performance-based quantification practices in immaterial labour based on the existing literature, while the development of a critical case study using oral history accounts was contingent and based on my selected theoretical framework.

By contrast, my decision to interview employees with coeliac disease was an emotionally led decision that stemmed from my own experiences of living with this autoimmune disease. To ensure that the research was not guided by my own experiences, I embedded multidimensional reflective exercises in the research process: I engaged with critical self-reflection literature (Haynes, 2010; Yow, 1997), journaled during the interviewing stage and participated in a series of professional creative workshops on storying digestive disorders.

These decisions shaped and influenced the development of my research questions, research strategy and approach to data analysis. As such, my field of investigation and the scope of my findings are bound by several limitations. First, the thesis is grounded in the lived experiences of 17 individuals who live with coeliac disease and its effects on their everyday lives. I have attempted to convey the interviewees' intent throughout the interview, analysis, interpretation and writing up stages with the aim of ensuring integrity and accuracy. My follow-up questions were predominantly based on interviewees' responses, ensuring that they were in charge of

their accounts. I also noted any hesitations or repetitions and avoided any retraction of meaning while I transcribed and analysed the transcripts. However, narrations lose their ‘thick culture’ when they are transferred to the written word (Abrams, 2016, p. 13). As such, the transcripts are nothing more than faithfully reproduced documents of spoken words, and possible errors in the interpretations are entirely my own.

Second, listening to the descriptions and examples of workplace practices through the voices of employees alone provides only a partial picture of organisational activities. I note that there is a limitation as to how far the experiences of a single individual can fully represent the operations of an organisation. However, as stated in the overview of this conclusion, the thesis aims to provide a concrete empirical study that recognises the interviewees as creators of research by narrating their own lived experiences of the workplace environment. As such, the organisations’ experiences were not of interest to this study.

I recognise the limitations inherent in this approach, as the research cannot comment on the actual operations of the organisations. In addition, I did not focus on a particular organisation but instead allowed any employee engaged in creative and intellectual labour to narrate their experiences. This was something of a tactical decision: many employees with coeliac disease do not disclose their disease, while the disease only affects around 1% of the world’s population (Bozorg, *et al.*, 2022). Thus, it would have been nonsensical to invest time in finding a single organisation that would have been suitable for use as a case study.

Finally, some limitations apply to the analysis of secondary material. Focusing on legislation and guidance provided by the UK government between 1970 and 2010, the scope of the investigation is limited with respect to time and geography. Moreover, the scope of investigation concentrates on the Equality Act 2010 using the Act, its explanatory notes, governmentally produced guidance and publicly available records from Bill proceedings in the

Houses of Parliament and its public committees. Governmental material is invariably subjected to retracing processes, with many committee sessions held privately, making it difficult to determine how much detail has been omitted in the publicly available documents.

To obtain a more comprehensive picture of the situation of the Equality Act 2010, I collected employment Tribunal decisions from employees with coeliac disease and engaged with British newspaper articles. However, the three chosen newspapers (*The Telegraph*, *The Times* and *The Guardian*) are by no means sufficient to generalise the state of the public debate at the time. It must also be acknowledged that newspapers are subject to editorial decisions. Thus, the thesis' findings must be read within the context of a discursively constructed environment on workplace inclusion, coeliac disease and performance-based quantification practices in the UK between 2010 and 2021.

D. Future research on performance-based practices in the field of critical management accounting

This thesis attempted to show how the lived experiences of employees with coeliac disease are insightful to the research conducted on performance in critical management accounting. The 'entry point' for this discussion in the critical accounting literature was Haynes' (2008a; 2008b) work on lived experiences of the effects of performance measurements on mothers and mothers-to-be in accounting firms. Although different, the thesis extends Haynes' research efforts and those of other gender studies scholars in critical management (e.g., Beck, Brewis and Davies, 2021; Gatrell, Cooper and Ernst Kossek, 2017) and critical accounting (e.g., Kokot-Blamey, 2021). It does so by exploring the lived experiences of employees who also do not satisfy the image of the ideal worker as a result of bodily and medical constraints.

As important as these micro level studies are, it is crucial to link these works back to macro level discussions of critical accounting. In this regard, critical accounting literature has been increasingly focused on understanding the role that accounting plays in the development of race inequalities, gender inequalities, disability inequalities and poverty (Alawattage *et al.*, 2021; Haynes, 2020). How can these inequalities, including those associated with disease or health inequalities, be dismantled? An emancipatory transformation of accounting is required (Haslam, Chabrak and Kamla, 2019; Gallhofer and Haslam, 2019; Gallhofer, Haslam and Yonekura, 2015), or ‘... an accounting that enables us to care, and care better’ wherein care is defined as ‘care for humanity’ (Haynes, 2020, p. 640). This care must be established in all workplaces and societal organisations, including care institutions, and for society’s most vulnerable members. This thesis also highlights the absence of care for groups that remain predominantly invisible in these discourses. Coeliac disease is just one example. While the literature highlights other long-term health conditions, such as endometriosis (Sang *et al.*, 2021), rheumatoid arthritis (Holland and Collins, 2018), dementia (Williams, Richardson and Draper, 2018) and obesity (van Amsterdam, van Eck and Meldgaard Kjær, 2022), many other medical conditions should be recognised and included in these discussions.

A first step, as Haynes (2020, p. 640) points out, would be to hold organisations and institutions ‘to account for the care they offer to their employees’. However, society and research must not stop there but should effect a radical transformation of the implementation and understanding of care: care that nurtures and has people’s welfare at heart (Chatzidakis *et al.*, 2020). Marx-inspired critical thought situates this type of care in solidarity and the growth of strategic— but nurturing— interdependencies (Chatzidakis *et al.*, 2020, p. 45).

The Care Collective’s thoughts on nurturing interdependencies extend the calls of scholars in critical accounting literature who advocate for a pragmatic approach to qualitative, context-based and critical actions both in and outside organisations (Peden 2019; Haslam, Chabrak and

Kamla, 2019; Gallhofer and Haslam, 2019). In its core, the Collective questions the dynamics and conditions of existing societal communities which it describes as spaces that are built on negative solidarity such as ‘mutual suspicion and scapegoating’ (Chatzidakis *et al.*, 2020, p. 57). For the Collective, truly caring communities can only be established when people’s understanding of care and individual’s ability to care can be expanded beyond their diluted meanings in the context of neoliberalism (Chatzidakis *et al.*, 2020).

Utilising these ideas of care, I suggest a practical and theoretical investment into the development of a counter-hegemonic logic: a logic of accounting for care and interdependencies. Initial thoughts of this new counter-hegemonic logic are noticeable in some organisational behaviour and in academic writing. For example, in Chapter Six, I shared Dennis’ experience of a work relationship based on trust. Even though the idea of care in Dennis’ experience is still grounded in a negative co-dependency, I argue that these initial behaviour changes of trust and comfort are a first way to practically influence the communal sense of collaboration in organisations in which small groups of employees practice collective support.

The early days of the COVID-19 outbreak show that a logic of accounting for care and interdependencies is possible through disruption. As outlined in Chapter Two, the COVID-19 health crisis forced organisations world wide to adopt unprecedented safety measures to protect their employees’ health (Leoni *et al.*, 2021), highlighting the vulnerability of human life. A lack of measures and information obliged governments to act intuitively and expand their understanding of some form of care for its communities, forcing organisations to transition large numbers of the desk-working workforce into remote working scenarios (Kolb *et al.*, 2020) and enabling flexible work arrangements (Rofcanin and Anand, 2020; Unsworth, 2020). In this sense, the disordered first weeks of the COVID-19 pandemic highlight how a counter-hegemonic logic of accounting for care and interdependencies can be established. It can only

be established when we accept that the worth of societal values goes beyond concepts grounded in numeric and quantified valuation (Chatzidakis *et al.*, 2020).

In academic literature, the counter-hegemonic logic of accounting for care and interdependencies appears strongly in debates put forward by Le Theule, Dambert and Morales (2020) who argue for the acknowledgement and acceptance of human vulnerability in organisational life. As outlined in the literature review, Le Theule, Dambert and Morales' (2021) research on hospital care proposes accounting practices that respect and recognise human life. For them, the sharing and acceptance of human vulnerability is the only way to remind individuals of their shared and common ties with each other (Le Theule, Dambert and Morales, 2021), speaking to a person's basic need of human connection.

The concept of shared vulnerability plays a crucial role in the counter-logic of accounting for care and interdependencies as it enables human empathy and solidarity that can lead to mutual support. For example, Caven and Nachmias (2017) and Rose and Howarth (2014) point out that the acceptance of coeliac disease or its experience by another person can reinforce an empathetic connection, establishing a space of collective support. Similar but different, this space of collective support is also visible in Haynes (2008a; 2008) and Kokot-Blamey's (2021) work, which provides a platform for mothers and mother's to be to come together to share their lived experiences as caring individuals in the accounting profession. It is this local empowerment, and the wish for acceptance that fosters collective support and ultimately, the recognition of human worth beyond numeric valuation.

From my perspective, future research regarding accounting for care will require additional micro level investigations of different sectors, groups, organisations and institutions through employees' lived experiences. Nurturing and listening to these voices within and outside workplaces will facilitate the discovery of underexplored research areas. Only through such

investigations will critical scholars be able to understand the types of transformations that will be necessary to anchor an accounting for care.

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Appendices:

Appendix 1: Interview guide and transcript/ journal example

Themes	Main question	Questions to follow-up
1. Personal and professional background	Can you tell me about your professional and a bit about your personal life?	<ol style="list-style-type: none"> 1. What is your profession? What are your working patterns? 2. What is your educational background? 3. What is your living situation? 4. Where do you live? 5. Why did you choose this job?
2. Living a life with and through Coeliac Disease	can you tell me about your experience with Coeliac Disease?	<ol style="list-style-type: none"> 1. How did your diagnosis come about? 2. Are there any reoccurring situations in which you have to speak about or explain Coeliac Disease? How do these situations make you feel? 3. Did the fact that you have Coeliac Disease make you feel any different? 4. How in control do you feel about your career path? 5. Did the fact that you have Coeliac Disease make you feel different about your life aspirations? 6. Has it an influence on how you see yourself ?
3. Understanding Coeliac Disease in the context of a medical condition	What comes to mind when I say chronic illness ?	<ol style="list-style-type: none"> 1. Would you consider yourself as chronically ill? 2. How do you feel about your Coeliac Disease? Mentally and physically? 3. When you leave the house in the morning to leave for work, does your emotions, feelings, structure, self-worth change? 4. How do you see yourself with a disease as a professional?
4. Being an employee with Coeliac Disease	Tell me about normal workday- can then follow up about linking coeliac disease and work.	<ol style="list-style-type: none"> 1. What is your routine on such as day? 2. Did you disclose your Coeliac Disease to your employer? 3. If yes, how did the fact that you are living with Coeliac Disease come about? 4. Did you disclose your Coeliac Disease to your colleagues? 5. If yes, how did this come about and how did your colleagues respond to you when you disclosed your Coeliac Disease? 6. If you were diagnosed while being in employment, did Coeliac Disease make you feel any different to your previous experience in the workplace? 7. what made you change jobs? If applicable
5. Experience of your workplace	Can you tell me about your workplace?	<ol style="list-style-type: none"> 1. What expectations does your employer have of you in the workplace? 2. What do you think, what work really matters in your organisation? 3. What work do you think is valued the most in your organisation? What do your colleagues or manager recognise as key competences? 4. What is rewarded in your organisation? Or what do you have to do to get promoted? 5. If you left the workplace what were the reasons for this? 6. Have you taken time off work for medical reasons? What happened on return? <i>E.g is it a burden to return to work?</i> 7. Are there any particular ways you are expected to behave as a professional? (language, clothes, social or client relationships)
6. The effect of COVID19 on work and personal experience	Can you tell me how COVID19 is impacting your work and personal life?	<ol style="list-style-type: none"> 1. Has your daily routine at work changed due to COVID19? 2. Has your organisations changed expectations around your work due to the pandemic? 3. Have you made changes to the way you work due to the pandemic?

- Journal example

11th February 2021

Today was really hard. I am currently not too well I think this is due to the virus or cold I currently have. Brain fog is really bad today which has not helped my ability to concentrate as well as the fatigue...again. My boss was being very demanding today. I had another video call with him reiterating what I have to do (that is the 4th time this week). I wasn't feeling great this morning so had just put on a baggy jumper as I wanted to avoid any tight clothing due to the gastro symptoms (like bloating) that I had. I am worried that this will come up in my next review that I wasn't dressed formally enough in the video call. As admittedly I wasn't looking as presentable as I should had but I couldn't bear putting on tight clothes. It has been mentioned once before in a review when I had worn leggings, I know they weren't formal enough but my stomach was so bad that day I could barely have anything lying on my stomach. I usually try to put something presentable when I have been pre warned about a video call. Unfortunately this one was sprung on me this morning without warning. I did manage to get most of the work done that I needed to. Until my boss sent over a load of changes 5 minutes before I was due to finish work. These I will not do tomorrow. I has just been exhausting. Everything I done he now wants changed again. I had mentioned yesterday I wasn't feeling too well (he is aware I have coeliac) but his lack of understanding means that nothing seems to change. I don't feel able to ask him for help when I am not feeling too well as he is the type of boss that I would need to show evidence or have some sort of protection/policy/guideline, for him to follow through with any changes. I have none of these. Tomorrow I will just have to work a few more hours to get things done as I don't have another option available to me. There isn't anything that protects me because I am neither disabled nor pregnant. So I struggle through when not feeling well and use my weekends to then recover.

12th February 2021

Today was busy again. I wasn't due to start work until 9:30am but my boss was emailing me at 7:45am. So I ended up needing to start earlier. I had another video call this morning, which was a bit unnecessary. The stress of having a 5th call this week with my boss definitely provoked some symptoms to get worse. I felt very nauseous today and tired and the stress just exasperated these symptoms. I would have probably taken a sick day today as I really didn't feel well but felt I couldn't voice this to my boss that I was having coeliac symptoms as I was worried he would have made a comment or not taken it seriously. A previous time I had to call to say I would be late as I had thrown up on myself while driving, no other option was offered to me he just merely mentioned it was okay if I was a bit late. I ended up feeling pretty rough the rest of that day. Today was similar and I just felt I couldn't take a sick day as I had no way to convince them I needed one as coeliac is just see as being a diet 'problem'. My boss has frequently asked me so you are cured through a diet. The lack of understand just isn't there even after I have explained. Anyway I struggled my way through the day and ended up going to be early to recover. I wasn't glutened I just find I often have gastro symptoms now that are easily triggered by things such as stress since being diagnosed. I also suffer with a common problem more of us coeliacs do and that's vitamin D deficiencies (and any other vitamin deficiency to be honest) so that doesn't help the tiredness. Coeliac is such a complex, misunderstood autoimmune disease that makes navigating full time work with employers that don't quite understand, a real challenge, one I feel like I am losing sometimes.

- Transcript example

15:40-17:38¶

Cheryl: yeah, I think that when I was working at the library, because there were no interactions like going out for team lunches or taking authors out for meals or anything, I didn't tell them. I think I probably like mentioned it casually to my colleagues, but it was never in like. Oh, I need to tell you that I have this thing. And then when I worked at Betty's again, because I was just sort of getting on with the job, I didn't really need to know. But when I moved and started at this multinational publisher, I did let them know, like not HR, but my manager, just because we, like, went for a welcome lunch, for example, and I needed to, like, let them know so we could talk to the people. And it's always that worrying thing where you get to the bar and they're like does potato contain gluten like the actual manager? and [laughs] like oh, no, this is going to go well. So, yeah, I did disclose it. And and it kind of was a big part of conversations in terms of what to do. And I and I think just because I didn't want that to be also an occasion, if I did get glutened, I was at work and I didn't want to have to explain that at the time. Like, I just felt like it would be easier to be able to say, oh, I've been glutened. And they would know that it would have affected me in sort of a serious way rather than just like, oh, she's just complaining of a stomach upset. And I just think because as well, I have to take quite a lot of vitamins, but I get sick quite easily. And then obviously when the pandemic hit, you know, being able to say, actually, I'm at risk, so I'm going to work from home and being able to do that with the context, I think it's a lot easier to. But because of my other health things as well, my my company were really good about it and like I needed an MRI scan in the first couple of weeks of working there and they were absolutely fine. So I think it was quite, I have quite a good working relationship with my first manager, which made me feel comfortable, I think, saying that and telling them. ¶

¶

17:39-17:58¶

Anne Steinhoff: That is really good to have a supportive environment when you take off time for your appointments. How does that work? Like when you return? Is the work still there that you have to do or is someone else taking over? ¶

¶

00:17:58-00:19:19¶

Cheryl: And so I would say, like it's all on my plate. My role is very much like myself. And then I have an editorial assistant who I work very closely with. And in general, the vibe is like,

don't take back the time. If you have to go to an appointment, it's OK. But because a lot of the work is my own target and stuff that I have to in action and stuff like that, I feel sort of a need, I think, to catch up on things. And I when I moved moved house in September, I had some, I got a Pizza Express delivery and it turned out the gluten free option didn't go through for the [unclear]. So I ate half a box of doubles and I was so unwell and probably lived most of my life been like since I'm getting diagnosed. And I ended up taking a couple of days off work. But I think it is hard because you feel like, I did genuinely feel bad because I'm like, oh, it was obviously not my fault I ate it. But it doesn't feel like for some reason, does it feel as genuine, I guess, as like getting ill, even though it's something that's completely out of your control. And luckily that, you know, they were very understanding about it. But I can imagine that some people might not feel they're able to tell, say like, look, I'm really unwell, I need to take time off. ¶

19:21-00:19:53 ¶

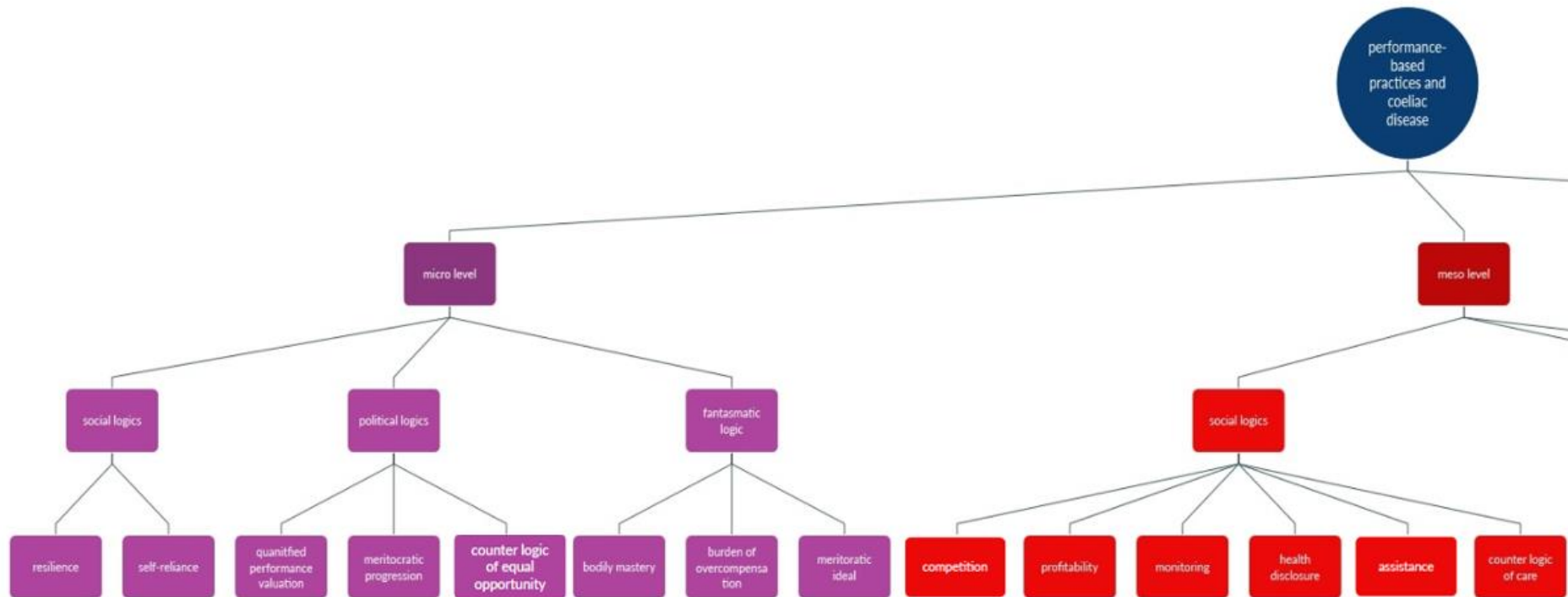
Anne Steinhoff: Because you you use that example of being unwell and it's always like it's just with celiac disease, in that specific case that happens and healthy people don't even have to think about anything like that. Have you put anything in place with your employer when you disclosed your coeliac disease? And then you said, oh, well, I get glutened sometimes, then this is what happens. Do you have any specific routine agreement that you have with them for those days? ¶

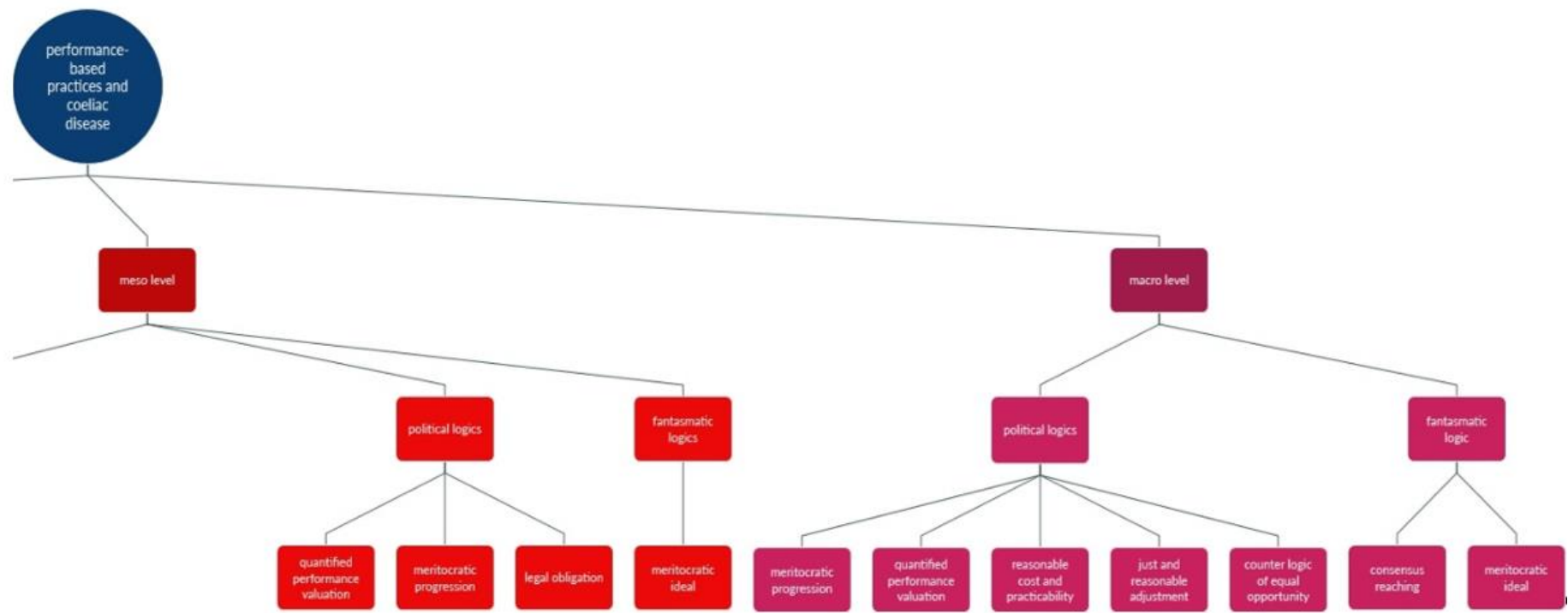
19:53-21:00 ¶

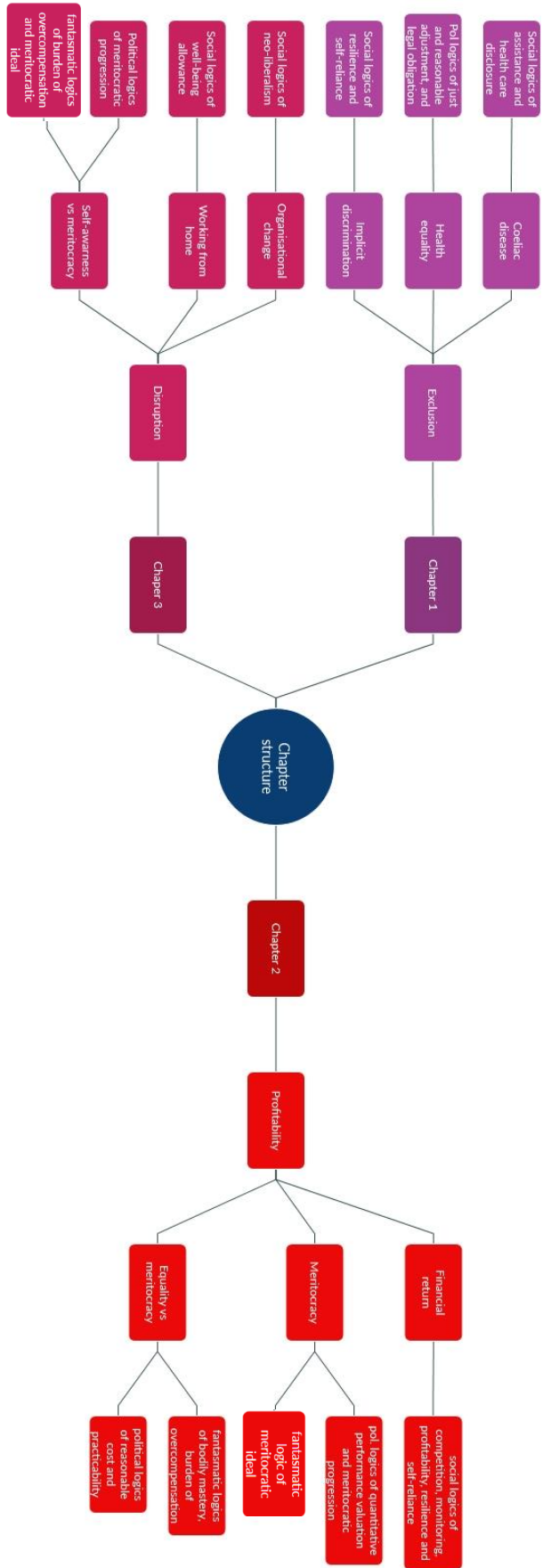
Cheryl: No, but I think that that I'm quite lucky to work for a company that are really understanding with, like, time off. And it's very much like, no, take the time you need. I think that if I needed even longer than a couple of days off, I think it would have been fine. I think that the it's a tricky kind of line to walk because I feel like I because all my work is self-generated and I have a target to meet, that wouldn't be flexibility on meeting those targets unless I have had a bunch of time off for, like surgery or something. I feel like there would be more understanding and it would be like pro-rata or something. But if I had to take a week off because I'd been glutened, I would sort of be expected to catch up on that work that I missed but wouldn't be expected to work during that time, if that makes sense. And like my editorial assistant would kind of cover the emails and stuff that that needs to be. Equally, I do the same if she was out. But it's not like, we don't have, like a contingency plan in place if I suddenly had to disappear for a week, if that makes sense. ¶

Appendix 2: Logics illustrations

1. Different logics at different layers
2. Structure of chapters, themes, sub-themes and logics







Appendix 3: Interviewees' characteristics

Anonymised name	Age	Profession	Industry	Interview date
Judy	59	Administrator	Retired (Banking, Public Sector and Building Society)	19/01/2021
Mary	55	Housing Adviser	Public Sector- Housing	25/01/2021
Gary	62	Examiner and	Executive non-departmental public body	28/01/2021
		Privat Tutor	Self-employed	
Sandra	57	Medical communication	Private Sector -Health	29/01/2021
Elena	18	Floor Staff	Sales	29/01/2021
Julie	28	Advisor	Investment Banking	30/01/2021
Julia	25	Marketing Executive Officer	Marketing/ PR	31/01/2021
Allison	29	Sales Director for Account and Relationship Management	IT Sales	02/02/2021
Cheryl	25	Publishing Commissioner	Publishing	02/02/2021
Adam	57	Project manager, Consultant	IT Consulting	03/02/2021
Ana	31	Evaluation Officer	Public Sector- Transport	04/02/2021
John	18	Apprentice, Trainee	Carpentry	12/02/2021
Grace	27	Librarian Online Coordinator	Higher Education	01/04/2021
Dennis	25	Project Coordinator	Public Sector- Finance	11/04/2021
Dominic	41	Engineer	Electric Vehicle Manufacturing	24/06/2021
Richard	52	Nuclear Scientist	Public Sector- Defence	02/07/2021
		and Painter	Self-employed	
Robert	41	Lecturer	Higher Education	02/08/2021

Appendix 4: Milestones relevant to this thesis' analysis



Appendix 5: Collected secondary data

Data collected	Access via
<u>UK Legal Acts</u>	
Chronically Sick and Disabled Persons Act 1970	https://www.legislation.gov.uk/ukpga/1970/44/contents
Disabled Persons (Services, Consultation and Representation) Act 1986	https://www.legislation.gov.uk/ukpga/1986/33/2015-04-01
Disability Discrimination Act 1995 and amendments 2003 and 2005	https://www.legislation.gov.uk/ukpga/1995/50/contents , https://www.legislation.gov.uk/uksi/2003/1673/contents/made https://www.legislation.gov.uk/ukpga/2005/13/contents
Equality Act 2006	https://www.legislation.gov.uk/ukpga/2006/3/contents
Equality Act 2010	https://www.legislation.gov.uk/ukpga/2010/15/contents
Equality Act 2010 Explanatory notes	https://www.legislation.gov.uk/ukpga/2010/15/notes
Employment Rights Act 1996	https://www.legislation.gov.uk/ukpga/1996/18/contents
Enterprise and Regulatory Reform Act 2002- Employment Law: Part 2 only	https://www.legislation.gov.uk/ukpga/2013/24/contents/enacted
<u>Current Parliamentary Bills on Employment and Disability</u>	
Employment of People with Disabilities (Reporting) Bill [HC]	https://bills.parliament.uk/?SearchTerm=disability+and+employment&Session=0&BillSortOrder=0&BillType=all&BillStage=&CurrentHouse=&OriginatingHouse=&Expanded=False
Disability Employment (Gap) Bill [HL]	https://bills.parliament.uk/?SearchTerm=disability+and+employment&Session=0&BillSortOrder=0&BillType=all&BillStage=&CurrentHouse=&OriginatingHouse=&Expanded=False

<u>Government Guidance to Business on Equality Act</u>	
Equality Act 2010: Duty on employers to make reasonable adjustments for their staff (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Disability: Equality Act 2010 - Guidance on matters to be taken into account in determining questions relating to the definition of disability (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Business: quick start guide for providing goods and services (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Employers: quick start guide to the ban on questions about health and disability during recruitment (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Employers: quick start guide to positive action in recruitment and promotion (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Employers: step-by-step guide to positive action in recruitment and promotion (PDF), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Public sector: quick start guide to the public sector Equality Duty (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
Equality Act 2010 Recruitment – asking questions about disability and health, June 2011 (PDF file)	https://www.gov.uk/government/publications/equality-act-guidance
Disability: Equality Act 2010 Guidance on matters to be taken into account in determining questions relating to the definition of disability (PDF file), June 2011	https://www.gov.uk/government/publications/equality-act-guidance
<u>The Equality Bill readings, public committee meetings and written evidence</u>	
1st reading only procedural	
2nd reading: Equality Bill, Vol. 492 Cols. 553-655, 11 th May 2009	https://hansard.parliament.uk/commons/2009-05-11/debates/090511800001/EqualityBill
Report stage Equality Bill, Vol. 501. Cols. 1111-1233, 2 nd December 2009	https://hansard.parliament.uk/commons/2009-12-02/debates/09120237000001/EqualityBill
Ping-Pong (Amendments of House of Lords considered in House of Commons) Equality Bill, Vol. 508 Cols. 926-942, 6th April 2010	https://hansard.parliament.uk/Commons/2010-04-06/debates/1004073000001/EqualityBill?hi

	ghlight=equality#contribution-1004073000152
Committee stage memorandum submitted evidence Disability Charities Consortium, E01, May 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/memos/ucm0102.htm
Committee stage memorandum submitted evidence Disability Charities Consortium, E24, June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/memos/ucm2402.htm
Committee stage memorandum submitted evidence Diabetes UK, E37, June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/memos/ucm3702.htm
Committee stage memorandum submitted evidence Mothers Union E41, June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/memos/ucm4102.htm
Committee stage memorandum submitted evidence Tribunals Service, E66, June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/memos/ucm6602.htm
Committee stage memorandum submitted evidence Equality and Human Rights Commission Disability Committee, E18, June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/memos/ucm1802.htm
Equality Act 2010 Parliamentary Bill stages	https://bills.parliament.uk/bills/381/stages
Public Bill committee stage: 4th sitting, 9th June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/090609/pm/90609s01.htm
Public Bill committee stage: 7th sitting 16th June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/090616/am/90616s01.htm
Public Bill committee stage: 9th sitting, 18th June 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/090618/am/90618s01.htm
Public Bill committee stage: 20th sitting, 7th July 2009	https://publications.parliament.uk/pa/cm200809/cmpublic/equality/090707/pm/90707s01.htm
<u>Employment Tribunal cases</u>	
Singh v NFT Distribution Operations Ltd. [2018] UKET 1401292/2018, BAILII.	https://www.bailii.org/uk/cases/UKET/2018/1401292_2018.html
Duckworth v British Airways Plc [2012] UKET 3304740/2011,	https://uk.practicallaw.thomsonreuters.com/2-528-

	5105?transitionType=Default&contextData=(sc.Default)&firstPage=true
Curtez v Department for Work and Pensions [2020] UKET 2602060/2019, BAILII.	https://www.bailii.org/uk/cases/UKET/2020/2602060_2019.html
Michie v. London Underground Ltd. [2001] UKEAT 0297_01_0309, BAILII.	https://www.bailii.org/uk/cases/UKEAT/2001/0297_01_0309.html
Thomas v British Gas Trading Ltd. [2019]: 1600792/2019	https://www.gov.uk/employment-tribunal-decisions/mr-k-thomas-v-british-gas-trading-ltd-1600792-2019
Davis v P2CG Ltd. [2016]: 2208419/2016	https://www.gov.uk/employment-tribunal-decisions/mr-m-davis-v-p2cg-ltd-2208419-2016
Shabir v Turning Point [2021]: 1806609/2021	https://www.gov.uk/employment-tribunal-decisions/mr-m-h-shabir-v-turning-point-1806609-slash-2021
Kasper v Tesco Stores Ltd. [2019]: 3304155/2019	https://www.gov.uk/employment-tribunal-decisions/m-kasper-v-tesco-stores-ltd-3304155-slash-2019
<u>Houses of Parliament debates and reports on disability-related Acts</u>	
Civil Rights (Disabled Persons) Bill debate, Vol. 242, 29 th April 1994, Cols: 495- 555	https://hansard.parliament.uk/commons/1994-04-29/debates/5bcd9898-049d-4e8a-94a2-1d6373dd3bc1/CivilRights(DisabledPersons)Bill#514
Chronically Sick and Disabled Persons Act 1970: Anniversary -Debate- House of Commons, 19 th Oct 1995, Vol. 264, Cols: 552-592	https://api.parliament.uk/historic-hansard/commons/1995/oct/19/chronically-sick-and-disabled-persons
Chronically Sick and Disabled Persons Act 1970: Anniversary Debate- House of Lords, 19 th April 2000, Vol 612, Cols: 712-752	https://hansard.parliament.uk/Lords/2000-04-19/debates/347c77f8-bb99-4687-92aa-48d92c34abc4/ChronicallySickAndDisabledPersonsAct1970?highlight=chronically%20sick%20disabled%20persons%20act%201970#contribution-a69396bc-2e5b-4498-bf87-46c7f5d88fc0
Disability Discrimination Act, oral answers to questions, Vol. 376, 10 th December 2001	https://hansard.parliament.uk/Commons/2001-12-10/debates/321cd349-2942-4eac-8d87-b5f9a826dfcc/CommonsChamber
Disability Discrimination Act, oral answers to questions, Vol. 413, 17 th November 2003	https://hansard.parliament.uk/commons/2003-11-17/debates/2035693c-15c7-4c04-

	bc29-53fbdf9b9a36/OralAnswersToQuestions
Disability Discrimination Act, oral answers to questions, Vol. 417: debated 9th February 2004	https://hansard.parliament.uk/commons/2004-02-09/debates/b0baae57-f44f-49b0-864c-2af576a7c99e/DisabilityDiscriminationAct
Chronically Sick and Disabled Persons Act 1970: 40th Anniversary — Debate House of Lords, 17th June 2010, Vol. 719, Cols: 1124-1156	https://hansard.parliament.uk/Lords/2010-06-17/debates/100617118000297/ChronicallySickAndDisabledPersonsAct197040ThAnniversary
Written Ministerial Statements, Equalities, Vol. 545, 15th May 2012, Col: 29WS	https://publications.parliament.uk/pa/cm201213/cmhansrd/cm120515/wmstext/120515m0001.htm#column_23WS
Select Committee on the Equality Act 2010 and Disability, The Equality Act 2010: the impact on disabled people, Report of Session 2015-16 - Published 24th March 2016 - HL Paper 117	https://publications.parliament.uk/pa/ld201516/ldselect/ldseqact/117/11702.htm
<u>Evidence submitted to HL Report 117</u>	
Written evidence Trades Union Congress (EQD0055), 2 nd Sep 2015	http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/equality-act-2010-and-disability-committee/equality-act-2010-and-disability/written/20444.html
Written evidence Disability Law Service (EQD0051) 27 th Aug 2015	http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/equality-act-2010-and-disability-committee/equality-act-2010-and-disability/written/20368.html
Written evidence IPSEA (EQD0040), 1 st Sep 2015	http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/equality-act-2010-and-disability-committee/equality-act-2010-and-disability/written/20199.html
Written evidence Action on M.E. (EQD0117), 4 th Sep 2015	http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/equality-act-2010-and-disability-committee/equality-act-2010-and-disability/written/20837.html
Written evidence Autistic UK (EQD0170), 1 st Oct 2015	http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/equality-act-2010-and-disability-

	committee/equality-act-2010-and-disability/written/22206.html
Written evidence Mind (EQD0147), 9 th Sep 2015	http://data.parliament.uk/writtenevidence/committees/evidence/evidencedocument/equality-act-2010-and-disability-committee/equality-act-2010-and-disability/written/21150.html
<u>HC debate on coeliac disease</u>	
House of Commons Debate, Coeliac Disease, 7 th Sep 2011, Vol. 532, Cols. 101WH-125WH	https://publications.parliament.uk/pa/cm201011/cmhansrd/cm110907/halltext/110907h0001.htm
House of Commons Debate, Coeliac Disease, 21 st Feb 2007, Vol. 457, Cols.379-384	https://publications.parliament.uk/pa/cm200607/cmhansrd/cm070221/debtext/70221-0022.htm
House of Commons Debate, Coeliac Disease and Prescriptions, 1 st November 2016, Vol 616, Cols346WH-339WH	https://hansard.parliament.uk/commons/2016-11-01/debates/4BB02B4E-A485-477B-81D9-569AFDDA81ED/CoeliacDiseaseAndPrescriptions
Department of Health and Social Care: Equality Impact Assessment Following the consultation ‘Availability of Gluten-Free Food on Prescription in Primary Care’, Jan 2018	https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/678183/Equality_impact_assessment_-_GF_food.pdf
<u>Debates mentioning coeliac disease</u>	
House of Commons, Health and Education, 11 th December 2008, Vol. 485: debated on Thursday, Vol. 485, Col. 723	https://hansard.parliament.uk/Commons/2008-12-11/debates/08121143000001/HealthAndEducation?highlight=coeliac%20disease#contribution-08121143000485
House of Commons, Prescription Costs: Health Outcomes, 29 th October 2019, Vol. 667, Cols. 188	https://hansard.parliament.uk/Commons/2019-10-29/debates/9DDD51D9-EB7A-44A6-888F-17C1BAF515A9/PrescriptionCostsHealthOutcomes?highlight=coeliac%20disease#contribution-0062D212-48C2-489D-8E8B-8B955EC15AF2
<u>Employment experiences in forums</u>	

Celiac.com (2006) 'Quitting Your Job to Recover', <i>Post Diagnosis, Recovery and Treatment of Celiac Disease forum discussions</i> , 30 January.	Available at: https://www.celiac.com/forums/topic/12508-quitting-your-job-to-recover/ (accessed 08/05/21).
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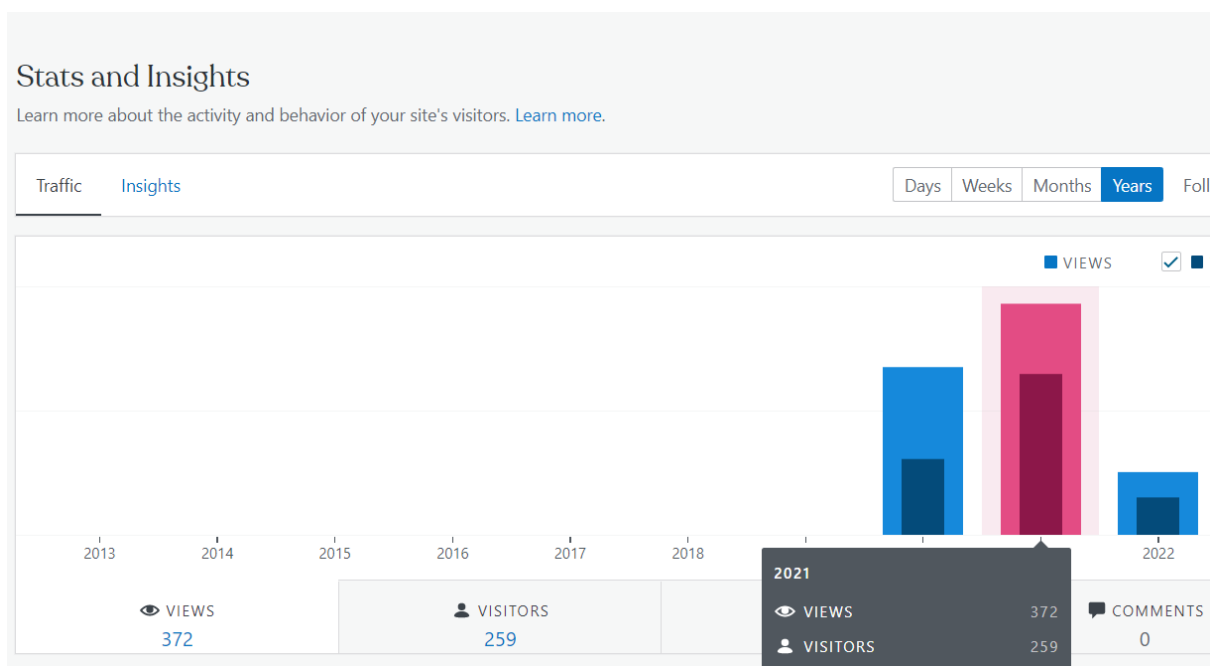
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- Website statistics



- Email response to recruitment

Coeliac disease



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Hi there,

I saw that you're conducting a study on coeliac disease in the workplace and I'd be very happy to take part. Please let me know if you need any details from me and how to proceed.

Kind regards,



Sent from my iPhone


- Ethics approvals

Decision - Ethics ETH1920-0837: Miss Anne Steinhoff



ERAMS

To Steinhoff, Anne

 You forwarded this message on 26/10/2020 12:32.

Dear Anne,

Ethics Committee Decision

I am writing to advise you that your research proposal entitled "The effects of productivity and performance measurements in the workplace on employees with chronic illness" has been reviewed by the Social Sciences Ethics Sub Committee.

The Committee is content to give a favourable ethical opinion of the research. I am pleased, therefore, to tell you that your application has been granted ethical approval by the Committee.

However, please note that you must wait until you are advised by the University that face-to-face interactions can recommence before you start any data collection in person.

Please do not hesitate to contact me if you require any further information or have any queries.

Yours sincerely,

Maria Hudson

Ethics ETH1920-0837: Miss Anne Steinhoff
