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(Self-) accountability practices and the invisibilized non-able body: a case study of celiac disease

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ABSTRACT

This paper explores the relationship between the non-able body and accountability practices in organizations. Through oral history interviews with celiac-afflicted professionals, we illustrate that employees with this autoimmune condition seek to give an account, but often fail to live up to, accountability standards at work. We focus on the way that social elements of performance, social attributes and embodied perceptions of a healthy body are accounted for in organizations, paying attention to employer-initiated accountability practices and employees' responses which we term employee-adjusted accountability practices. We find that employees with celiac disease attempt to embody an able body, hiding experiences with the disease and can do violence to their own bodies in the name of accountability. In particular, drawing on Messner (2009), who articulated the experience of ethical violence on the accountable self in organizations, our findings show that the accountable non-able body self can enact physical violence to the body in an attempt to meet accountability expectations. We contribute to a growing body of literature in critical accounting that researches the way that accounting practices restrict the experiences of the accountable embodied self. We extend such efforts by exploring the impact of accountability practices in the area of long-term health and disease management at work.

1. Introduction

Despite critical accounting scholars' calls for a nuanced and critical engagement with (self-) accountability (Messner, 2009; Roberts, 2009, McKernan, 2012; Joannides, 2012), there is an ever-increasing demand for organizations, managers, and ultimately employees, to give an account of their work actions. Our paper concerns accountability practices that are aimed at employees to demonstrate how they meet their work expectations and responsibilities, turning the employee into an accountable self. Since Messner (2009), critical accounting has been recognizing the limits that the accountable self faces in their attempt to be fully accountable, often enacting *ethical violence*, a term that Messner borrows from Judith Butler (2005). Our paper extends Messner (2009) and Roberts' (2009) efforts to visualize the limits of accountability by introducing the non-able body into the research context.

Emerging critical accounting literature examines the expectations placed on the body to perform at required levels for the organization, with the creation of a range of bodily dualisms at work (Hammond, 2018; Graham, 2010; Haynes, 2008a; 2008b). Thus, we are interested in understanding the forms of ethical violence that accountable selves are subjected to and enact upon themselves when giving an account while living with a long-term chronic medical health condition. In understanding accountability practices through

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performance measures and control mechanisms, we draw attention to the way social elements of performance, social attributes and embodied perceptions of a healthy body are accounted for. We offer a novel contribution to the critical accounting literature on accountability, by illustrating that there are not just ethical but also physical forms of violence that are inflicted on the non-able body in the name of accountability. Our findings demonstrate the need to explore accountability further in the context of the non-able body, in critique of a one-size-fits-all approach toward accountability.

Through our exploration of the relationship between the non-able body and accountability practices, we demonstrate how employees with the autoimmune condition celiac disease seek to give an account of themselves, but often fail to live up to accountability standards at work. We develop our understanding of the challenges faced by the accountable self through oral history methodology and by analyzing oral history testimonies collected from seventeen individuals who work as professionals with the autoimmune disorder, celiac disease. We find that the accountable non-able body self can enact physical violence to the body, going beyond Messner's (2009) articulated ethical violence that is experienced in the attempt to meet accountability expectations.

To better understand the significance of celiac disease on the challenges faced by the accountable self, we briefly outline its broader medical and legal context. We focus on celiac disease, as it is the only autoimmune disorder where the medical profession knows and has isolated its trigger: the protein, gluten (Coeliac UK, 2021). In celiac disease, the protein gluten causes the body to attack digestive tissues, causing inflammation of the small bowel. The autoimmune disease is diagnosed through an intestinal biopsy which measures the progressive phases of the inflammation. The elimination of gluten is currently the only medical treatment specified for celiac disease, but this treatment is often mischaracterized as simple and straightforward. In practice, the smallest trace of gluten, measured in parts per million (ppm), can cause further symptoms and long-term tissue damage (Coeliac UK, 2021). Coeliac UK (2021) stresses the challenge of maintaining a gluten-free diet with exposure to no more than 20 ppm of gluten daily, highlighting that cross-contaminated food is the largest source of accidental gluten intake. With the public often misunderstanding celiac disease and its impacts, with comparisons to wheat allergies or gluten intolerance, employers often have little sympathy for those disclosing their experience with the autoimmune disease. This lack of empathy also emerges from a lack of clarity in employment law concerning the status of the disease. For example, confusion in UK employment law impacts the rulings of Employment Tribunal cases where some claimants have had to fight to have their celiac disease recognized as a legal disability to win workplace discrimination disputes (see *Singh v NFT Distribution Operations Ltd.* (2018) UKET 1401292/2018. BAILII).

Through examples of lived experience, we argue that employees with celiac disease often feel forced to undermine the limits of their body to meet expectations on social elements of performance, social attributes and the general embodied perceptions of a "healthy body" at work. There is no accounting literature on celiac disease, but Caven and Nachmias (2017) demonstrate how workplace practices caused stigma for employees with the disease, indicating significant overlaps with the critical literature on the body, performance and accountability (see, Meriläinen et al., 2015; Haynes, 2008a; 2008b; Bryer, 2006; Jeacle, 2003).

The starting point of our discussion is the healthy body in the critical accounting literature which grapples with the effects of turning the body into a manageable, optimizable and accountable project. It is within this context of the healthy body, that we introduce Messner (2009) and Robert's (2009) discussions of the limits of accountability, raising concerns over what these limits mean for the non-able body. We extend Messner's (2009) work by exploring how performance measures within accountability practices affect the non-able body. Drawing on existing literature and our oral histories, our main contribution lies in demonstrating the power that accountability practices hold over employees with celiac disease. This can be broken down into two main contributions as we show that on the one hand, performance measures can invisibilize and silence the bodies of those incapable of meeting the performance metrics (Jensen et al., 2021; Killian, 2015), and on the other hand, employees can feel forced to undermine the limits of their body, doing physical violence to the body in the name of accountability (Messner, 2009).

The paper proceeds as follows. First, we discuss emerging literature on the (healthy) body in critical accounting and link it to key literature on the limits of accountability. Here, we raise concerns about the impact of accountability practices on bodies beyond the discursively shaped healthy body, setting the scene to explore Messner's (2009) work within the context of the non-able body empirically. Second, we discuss our method. Third, we explore the experiences of celiac-afflicted employees in intellectual and creative sectors. Here, we conceptualize employer-initiated accountability practices, which includes their invisibilization of the non-able body, before turning to employee-adjusted accountability practices and their bodily consequences for the individuals. Finally, we end with our discussion and conclusion, which points to our key contributions.

2. The healthy body and the limits of (self-) accountability practices

Emerging literature highlights the impact of bodily norms on employees and the expectations placed on the body to perform at the required level for their organizations. The impact of failing to adhere to such requirements is differentiation and exclusion (Meriläinen et al., 2015; Kenny & Bell, 2011; Bell & McNaughton, 2007; Calás & Smircich, 2006; Sarlio-Lähteenkorva et al., 2004). Accountability practices, through performance measures and control mechanisms, play a crucial role in this process of differentiation, exclusion and invisibilization.

Haynes (2008a) provides an example of such work in accounting. In the consideration of the healthy body or non-able body, one must step past the physical and observable (such as height and weight). Haynes (2008a) who studied how mothers-to-be experienced pregnancy and performance practices within the organization illustrated that the organizational expectations based around the healthy body produced unrealistic expectations and created bodily dualisms that rendered these bodies sub-par and othered.

It is this othering of the body, through accountability practices, that we explore in this paper to demonstrate that there is a need to investigate further the consequences of (self-) accountability practices on the body, particularly the non-able body. Our interest here lies in the role of accountability practices and their extensions through performance measures and control which often go even further

than "just" creating experiences of differentiation and exclusion. As our empirical analysis will show, these practices can go as far as enabling individuals to do physical violence to their own bodies. To illustrate this physical violence caused to their own body, we need to explore the body and its position within accountability practices. Thus, our literature review begins with literature that discusses the body in critical accounting practices, incorporating key work on the limits of (self-) accountability practices to understand the impacts of accountability on the body. We draw on this foundation to then move to our paper's research focus, which is extending the impact of the limits of accountability to the non-able body.

2.1. The construction of the body in critical accounting practices

For critical accounting literature, the body is a physical, social and phenomenological construction (Haynes, 2008a). It is a lived entity through which we experience the socially and culturally constructed world around us (Haynes, 2008a). As such, the body is a socio-material entanglement subjected to cultural and social expectations imposed upon it (van Amsterdam et al., 2022; Haynes, 2017; Dale & Latham, 2015). As Shilling (1993, p. 3) argues:

> … there is a tendency for the body to be seen as an entity which is in the process of becoming; a *project* which should be worked at and accomplished … [emphasis in original]

In this sense, the worth of the body is understood as an "embodied biography" (Haynes, 2008a, p. 330) that emphasizes the lived experience of an individual in the world through their bodily perception. In our work, the world is experienced through the externally invisible yet bodily expression of the autoimmune condition celiac disease. In contrast, existing critical accounting literature focuses on visible bodily characteristics such as weight and beauty.

For example, Jeacle (2006; 2003) demonstrates how cosmetics and body size standards are powerful tools to express female beauty by visualizing beauty expectations and perception. In examining the portraits of business leaders in annual reports, Davis (2010) found that organizations carefully construct and disseminate successful leadership images that materializes an embodied image of success, power and professionalism. Anderson-Gough et al. (2002) note that professionalism in accounting is still partly assessed through the representation of the self through (stereotypical) appearance and clothing. In other words, career success is still partly dependent on one's ability to adapt to appearance norms, in conjunction with values, behaviors and other constructions deemed fundamental. We argue that accountability practices are fundamental to creating and shaping these perceptions (and expectations) of the self and the body, with the effect of turning the body into a manageable and accountable project (Haynes, 2008a). The power embedded within these accountability practices is such that it can invisibilize bodies deemed unacceptable so that they can be accounted for in ways that have no other purpose than exploitation (Jensen et al., 2021; Killian, 2015). This paper extends those efforts by demonstrating that accountability practices can cause the non-able body self to do physical violence to their body in the name of self-accountability at work.

2.2. The body and the limits of (self-) accountability

We locate performance measurement and performance management as dimensions within accountability. As such, Messner (2009, p. 919) defines accountability as "a morally significant practice" that "ask[s] [a] person to enact discursively the responsibility for [their] behavior". We see the impact of this definition in two ways in management accounting practices. First, management and finance-informed accounts are exchanged internally with the aim of improving the financial position of an organization. These activities include but are not limited to the assessment of the performance of employees (Frezatti et al., 2014). Second, employees are expected to meet and report on their own work responsibilities, such as accounting for work against expected performance targets (Brown & Lewis, 2011).

Influenced by the seminal work of Judith Butler's (2005) "Giving an Account of Oneself", accounting scholars have questioned the extent to which accountability is desirable and achievable in organizations. Recognizing the limits of human conscience, Butler (2005) highlights the imperfections of the seemingly perfect practices of accountability. Put differently, Butler (2005) draws our attention to conscious and unconscious biases in an individual's thinking and behaviors, as well as external influences and expectations that impact an individual's decision-making and transparency.

It is in this context that we draw links to literature that grapples with accountability and the accountable self through Butler (Messner, 2009; Roberts, 2009; Joannides, 2012) as well as Derrida (McKernan, 2012). Messner (2009) and Roberts (2009) have demonstrated the way that forms of accountability that focus on numbers and hierarchy create vulnerable subjects and do ethical violence to the self, a term that Messner borrows from Butler (2005). Messner (2009), in particular, takes issue with calls for increased economic accountability. In identifying people as having *opaque*, *exposed* and *mediated* selves, Messner (2009, p. 919) argues that individuals always face limits to accountability in an attempt to give an account of oneself:

> … it is an *opaque* self that cannot account for everything it has lived through; an *exposed* self that experiences accountability as an intrusion into its own practice; and a *mediated* self whose accounts have to rely on a medium that is not of its own making [Emphasis added].

In other words, Messner's work (2009) implies that even if individuals were to agree to become fully accountable selves, they cannot avoid three key challenges. First, there is an inability of human beings to recount and reflect fully and rationally on their experiences (as accountee), which limits the possibility of giving a full account. Second, the generally interrogative atmosphere that the accountable self is exposed to when giving an account leaves the accountable self in a defensive state to produce an account that is

favorable in the eyes of the accountor. Third, the self is always subject to the norms and practices of the workplace – the accountor that demands the account in the first place. Thus, it is ethically important to recognize the always limited nature of accountability as the demands for accountability can never be fully met (Messner, 2009; McKernan, 2012; Joannides, 2012).

What is particularly important for our paper here is Messner's (2009) consideration of control. Understanding the accountable self as an *opaque*, *exposed* and *mediated* self, employees subject themselves to responsibilities and transparencies that they often have only limited or no control over, enacting ethical violence against the accountable self to meet expectations of the self and managers (or clients and other team members) as much as possible. This is important as we are interested in the impact of accountability practices on individuals who are already not in control of their bodies due to a health condition. As we will show later, the limits of the accountable self are even more significant for those individuals who can enact physical violence to themselves in the name of accountability, experiencing the repercussions literally in the body.

Rather than focusing on Butler whose work has been used extensively in the critical accounting literature, we theorize our empirical analysis by linking accountability literature with less utilized but equally important critical accounting literature on the (healthy) body. Linking these two streams of literature enables us to extend our efforts to demonstrate the importance of researching the impact of these accountability practices on bodies with invisible diseases such as celiac disease.

So far, critical accounting has linked accountability practices, in the form of performance measurement, to the construction and normalization of the body (Goretzki & Pfister, 2022; Vaivio et al., 2021; Brown & Lewis, 2011). For example, Vaivio et al. (2021) illustrate how performance measures and the rhetoric of management agendas shape the image of professionalism and the sense of the professional self. Drawing on Alvesson and Willmott (2002), who understand performance measures as powerful tools to regulate the sense of self, Vaivio et al., (2021, p. 13) suggest that professionally derived measures support an individual's drive for self-regulation. This is linked to Brown and Lewis (2011, p. 880) who discuss the normalization and routinization of performance measurement with respect to six-minute units in service professional organizations such as law and accountancy firms. Another relevant example is that of Goretzki & Pfister (2022) who demonstrate how accountants become accountable selves by internalizing an image of a productive accountant and how this idealized professional image creates challenges for the sense of self. Gretzki and Pfister (2022) argue that many accountants interviewed were often not able to align their professional image with the idealized image.

These examples highlight a link between the limits of accountability that construct an accountable (healthy) body that is reduced to a (healthy) performing self. As such, accountability practices enable a comparison between accountable selves and their work, ultimately impacting perceptions of the self and others. However, what is not clear yet, is the consequences and impact of accountability practices on the often-invisible non-able body as is the case with celiac disease.

In a similar vein, Roberts (2009) draws on Butler (2005) to explore the limitations of transparency, understanding the practices of transparency as one form of accountability. Roberts (2009, p. 957) argues that despite it becoming a central focal point, accountability is not only about transparency, and that instead we should adopt more intelligent forms of accountability which are "grounded in an ethic of humility and generosity, made possible by a conscious acknowledgement of the ways in which I can never quite know what it is that I am doing". Embracing accountability with humility, understanding and generosity would enable a holistic and thus, more transparent accountability process compared to the limiting and numbers-oriented concept of accountability that is currently dominant. Like Messner (2009), Roberts (2009) recognizes the always limited nature of transparency, or accountability, of the self, raising concerns over *too much* transparency and accountability. As previously stated, we see performance measurement and management as a dimension within accountability, but in addition, we see another dimension, that of control. This, for us, is an important nuance.

Bryer (2006, p. 553) takes this problem of accountability and control and polemicizes the impact of performance management and the form of accountability attached to management's attempt at control:

> …accounting is the most important control system because it allows capital to "control" labour in both common meanings of the word – to dominate and to regulate… accounting shapes worker's behaviour in capital's interest, not that it directly determines their thoughts'.

However, predicated within all these elements of control, comparison, evaluation, quality, quantity, time and management is a sense of a healthy body and mind. What is seemingly lacking, in comparison, in the critical accounting literature is a reflection of the impact of these accountability practices with respect to a non-able body. To unravel this question, we turn our attention to those scholars who move beyond the discursively shaped healthy body, exploring the complexity of (self-) accountability on the obese and pregnant body.

3. (Self-) accountability beyond the discursively shaped healthy body

The "unhealthy" body is often only visible when focusing on bodily changes, ill health, age or disability (Duff & Ferguson, 2011; Graham, 2010; Bishop & Boden, 2008). Jeacle (2012) and Haynes (2008a; 2008b) illustrate how accounting practices are complicit in

the application of bodily norms that exclude embodiments that do not fit the ideal image.[1] For example, accounting practices have provided calculative technologies for the standardization of clothing size and the creation of fast fashion, providing measures to hold people accountable for their bodily size and shape beyond what is regarded as an acceptable size of body (Jeacle, 2012; 2006). Similarly, van Amsterdam et al. (2022) investigated the effects of body size on the professional body image and determined that obese employees were labelled as unprofessional and were described as less capable of doing their job, accounting for what is (and more importantly, what is not) deemed a professional look at work.

In a different context, similar observations exist around the embodiment of professionalism in the accounting profession. Haynes (2008a) employed an oral history approach to identify evidence of a change in treatment of mothers-to-be at accounting firms. Several women reported that they were unable to fit into clothes that were deemed appropriate at their firm while pregnant. Turning to maternity clothes was often regarded as a bad, unprofessional choice. These expectations concerning the body impact how individuals perceive themselves and give an account of their work. In addition, accountants and other professionals are subject to societal norms, as well as cultural pressures concerning the image of professionalism (Haynes, 2005). As Tyler (2019) notes, our bodies are subjected to the norms and expectations around us, leading to an embodied reality that is dominated by self-regulation, personal achievement and self-optimization (Thanem & Wallenberg, 2015). Although not addressed towards bodily image, we suggest that Messner's (2009) framework identifies additional complexities due to the *opaque, exposed* and *mediated* self in giving an account of the self through the experiences of pregnancy or obesity or in any situation where the body is associated with the call to account.

Put differently, while all accountable selves are *opaque* and limited in their abilities to reflect on their actions, the accountable selves are exposed and mediated beyond Messner's initial thoughts. First, giving an account to someone else is usually a forced and required action rather than a voluntary encounter. A demanded account, with its interrogative atmosphere, can cause further defensiveness in a self who is already aware of the judgments of others due to a different body shape, *exposing* the self further. Second, the *mediated* self of a pregnant or obese body are subjected to further scrutinization in their accounts as their bodies visibly embody a reality of a professional that does not meet the unspoken expectations of the bodily image that is being communicated within corporate discourse. Thus, we argue that it is necessary to study the impacts of the opaque, exposed and mediated self in the accountor-accountee accountability relationship within critical accounting research.

It is in this context that employees figure out how they fit into corporate life and adapt to these expectations. As Haynes (2008a, p. 328) argues:

> Human beings have always had the capability of adapting the presentation of their bodies to fit with social norms of culture, beauty, health or fashion.

(Queer) feminist literature regards these efforts of bodily adaptation critically, questioning its limits and usefulness for the self. Rather than finding ways to fit the bodily norms, these scholars advocate self-(body-) care (Mavin & Grandy, 2019). This self-care is not only focused on the self, but it is a socially reproduced practice that exists in the context of and in relation to the bodies of other individuals (Kim & Schalk, 2021). We will return to this thought of self-care in the conclusion of our paper, exploring alternative understandings of self-accountability.

Our discussion thus far has focused on linking accountability to literature that examines where the body is subjected to visual change. However, our paper is concerned with invisible bodily issues and understanding the impact of accountability practices and their limits on the accountable non-able body self. Our data derives from a set of people with the autoimmune condition, celiac disease. Caven and Nachmias (2017) illustrate how workplace practices created stigma for those living with celiac disease. In part, this derives from celiac disease being subject to significant political, media and social speculation concerning its status as a disease, which plays an important role in forming misunderstandings in public discourse and this makes it difficult for employees to explain their disease in their workplace (Varino, 2019).

In our study, the impact of accountability practices was for all employees with celiac to, in effect, pretend as though they had no illness. Most of our respondents felt that they could not communicate their medical needs to their employers and colleagues, as it was easier to pretend not to have celiac disease. Instead of coping with clothing or beauty expectations, they deal with the perception of the self, meeting standardized social attributes and performance targets. Using celiac disease as an example, our paper links the critical accounting debate on the limits of (self-) accountability to the healthy body and extends it to include the experience of celiacs.

In this paper, we demonstrate the way the non-able body self is forced to cope with the limits of giving an account twice. On the one hand, the person is the opaque, exposed and mediated self that is generally limited in giving account. On the other hand, the experience of living with celiac disease opens up a second dimension of limitations in which the individual is expected to account for and control their celiac disease to be accountable for their responsibilities at work. As our empirical analysis will show, this accountability has a significant impact on individuals who can enact physical violence on the self to meet their workplace expectations and their own expectations.

[1] Feminist theory provides extensive and valuable arguments to the discussion of the complicity and impact of accounting practices on social norms, the body and beyond, giving accounts of multiple forms of vulnerabilities that are often silenced and unheard. With this paper, we seek connection to that literature, including Cooper (2015); Lehman, (2019); and Mandalaki (2023), but we do not draw on feminist theory in this paper. We feel that a contribution to the feminist agenda on accounting research is beyond the scope of our paper. In order to do the literature justice and engage more fully with the debate, we think it would be important to address these questions in a paper that aims to contribute to the feminist literature.

4. The politics of workplace health recognition through an oral history methodology

The paper draws on primary data collected through oral history testimonies in the UK in 2021, obtained virtually from 17 employees living with celiac disease. All interviewees were recruited through Twitter, now known as X, using snowballing techniques. Posting the study's information on Twitter enabled users to share the details and website information with others and across different social media platforms. The snowballing technique was invaluable in finding potential participants who are willing to share their experiences as 1 % of the population worldwide have celiac disease (Bozorg et al., 2022).

As an autoimmune disorder, celiac disease involves the body attacking its digestive (and sometimes neurological) tissues, causing a detectable inflammation, with potentially serious health complications. With no cure or medication for celiac disease, the treatment plan seeks to eliminate gluten to enable recovery. However, recovery and symptom management are not always as straightforward for individuals, as the smallest trace of gluten (such as a crumb) can trigger further symptoms and tissue damage. Consequently, it can be a continuous struggle for some individuals to remain symptom-free (Lee et al., 2021). We note that celiac disease affects different individuals differently. For example, medical scholars, Bozorg et al. (2022) hypothesize that 1 in 4 individuals with celiac disease have significant sick leave requirements years after their diagnosis comparable to sick leave requirements for those with the inflammatory bowel disease, colitis. As such, Bozorg et al. (2022) acknowledges the significant impact that celiac disease can have on employment.

In our 17 interviews, we did not select a group that could be classified as a representative sample in the sense of inductive and deductive reasoning. Rather, the group of interviewees was chosen to explore and understand the personal experiences of these 17 individuals. Nevertheless, the interviewed group of individuals does reflect the disease ratio in society, with a female-to-male ratio of between 2:1 and 3:1 (Caio et al., 2019) and a range of ages. Table 1, below, provides a summary of characteristics of the interviewed individuals at the time of the oral history. The names of the interviewees have been anonymized to ensure that their identities are protected. We note that there were no anticipated resemblances of diagnosis history or everyday symptoms, as diagnosis of celiac disease can look different for everyone, as with many diseases. The only assumption that we built our interview guide on was the basis that the individuals would have some experiences in common, owing to being diagnosed with the same autoimmune disease and working in professional roles in the intellectual and creative sectors. We sought individuals working in these types of employment as we were interested in how celiac disease might impact on the meeting of performance expectations in the workplace, where those performance expectations are less obviously related to bodily performance, such as in a material, productive role (Carter, 2018).

Like Haynes (2008a), who conducts research in the area of personal lived experience, the lead author of this study chose to focus on a study area of personal experience. Being a diagnosed celiac enabled the researcher to create a space built on trust and rapport which is required when undertaking interviews that involve such personal lived experience.

Oral history is a "method of gathering, preserving and interpreting the voices and memories of people, communities, and participants in past events" (Oral History Association, 2022). Oral histories constitute significantly more than in-depth interviews (Yow, 2015); they are an interviewing technique as well as a methodological approach that focuses on historical processes, so that diverse and inclusive accounts of histories can be captured (Peniston-Bird, 2008). In particular, oral histories are not conducted in a vacuum, as the interviewer directs the interviewee to elaborate on certain experiences of their lives which they mention in their narrative. This interviewing technique enables the interviewee to lead the narrative, encouraging self-reflection, empowerment, empathy and agency. The researcher also extends empathy and agency to the interviewee in the interview process to create a space free of judgement (Yow, 1997), maintaining awareness of differences and reflection. In our study, the oral histories encapsulate in-depth personal narratives, combining the biography of the individual, timelines and situational contexts as well as emotions and interactions between the

Table 1
Participant characteristics.

Anonymized interviewees	Gender	Age	Profession	Industry
Interviewee 1	Female	59	Administrator	Retired (Public Sector- Social Services)
Interviewee 2	Female	55	Housing Adviser	Public Sector- Housing
Interviewee 3	Male	62	Examiner and Private Tutor	Executive non-departmental public body Self-employed
Interviewee 4	Female	57	Medical Communication	Private Sector –Health
Interviewee 5	Female	18	Floor Staff	Sales
Interviewee 6	Female	28	Advisor	Investment Banking
Interviewee 7	Female	25	Marketing Executive Officer	Marketing/ PR
Interviewee 8	Female	29	Sales Director for Account and Relationship Management	IT Sales
Interviewee 9	Female	25	Publishing Commissioner	Publishing
Interviewee 10	Male	57	Project Manager, Consultant	IT Consulting
Interviewee 11	Female	31	Project Evaluation Officer	Public Sector- Transport
Interviewee 12	Male	18	Apprentice/ Trainee	Carpentry
Interviewee 13	Female	27	Librarian, Online Coordinator	Higher Education
Interviewee 14	Male	25	Project Coordinator	Public Sector- Finance
Interviewee 15	Male	41	Technical Engineer	Automobile – Electric Vehicle Security
Interviewee 16	Male	52	Nuclear Scientist and Painter	Public Sector- Defense Self-employed
Interviewee 17	Male	41	Lecturer	Higher Education

individual and others in the workplace (Haynes, 2008b).

Oral histories are a powerful but still relatively niche interviewing technique in critical accounting research (see, Soares et al., 2020; Hammond, 2018; Duff and Ferguson, 2011; Haynes, 2008b). Despite accounting scholars' exhortations that oral history be integrated into the area of critical accounting (see Hammond, 2018; Carnier & Napier, 2012; James, 2010; Haynes, 2010; Hammond & Streeter, 1994; Collins & Bloom, 1991), oral history has primarily been used as a clarification and supplementary technique to confirm interpretations of predominant data sets (Carnegie & Napier, 2012; Collins & Bloom, 1991).

Critical accounting scholars who use oral history accounts have prioritized listening to the voices of those excluded from debates and conversations in accounting. Similar to Haynes (2008a; 2008b), Hammond (2018), Duff and Ferguson (2011) and Carnegie and Napier (1996, 2012), our study 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 democratization of historical events and insight into the broader experiences of individuals in society (Thompson, 2017). As Carnegie and Napier (1996, p. 29) state,

> … [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.

For the interviewees in this paper, no other form of record exists which could document their work life experiences. Their oral history testimonies may be the first time that the interviewees have been able to voice their experience to others in an in-depth manner. As such, we follow Haynes' (2010) call for further research into lived experiences, inequalities and accounting practices in the workplace.

According to Haynes (2010), oral history provides insight into the broader experiences of an individual's life, rather than a single phenomenon or experience. In recognizing the agency of the interviewee (Thompson, 2017), the oral history technique is particularly useful for this paper, as we encouraged interviewees to narrate their personal experiences from the moment of diagnosis, through to reflections on their symptoms and experiences in the workplace. This set-up allowed the interviewees to provide details and experiences of their full working lives, capturing social activities and the influence of work socialization on performance. Through the oral histories, the researchers recognized the importance of social activities in performance evaluations and targets at the analysis stage. The multiple rounds of data analysis will be discussed in the next section below.

4.1. Analysis

The oral histories lasted between 60-to-90 min via Zoom. With the consent of the interviewees, the testimonies were recorded, verbatim transcribed and anonymized. For our analysis, we drew on Haynes (2010) and Matthews and Pirie's (2001) insight and interpretation techniques to analyze the oral history testimonies. Matthews and Pirie (2001, p. 4) note:

> The job of the historian is to find out what happened in this past reality and to explain it by a process of establishing a hypothesis backed up by argument and evidence, which in turn can be substantiated or related by a similar process.

Oral history researchers are focused on establishing the past reality of the interviewee. This reality is not so much about facts but about the emotional and lived experience of the situation. This technique enables a search for meaning and perceptions of the interviewees' lives in the transcripts. We compared narratives of different interviewees and built statements that summarized feelings, emotions, perceptions and work experiences of interviewees. These statements were used to develop a complex narrative on how the participating celiac-afflicted employees described and felt in social gatherings and interactions at work as well as how they experienced the diseases' impact on their performance evaluation.

To make sense of the narratives, we approached their interpretation and analysis through the concept of intersubjectivity. Intersubjectivity allows us to visualize the often-hidden challenges that employees with celiac disease face when giving an account of the social elements of performance, social attributes and their general embodied perceptions of a healthy body at work. To develop this paper, we focused on the parts of the testimonies that shared the lived experience of being an employee with diagnosed celiac disease. We also identified the key experiences that the interviewees shared in relation to food, social work activities and informal social gatherings at work. As interviewees were narrating their own stories, the testimonies produced a thick context of past events and rich bodily lived experiences. These experiences made visible the otherwise hidden individual struggles of living with celiac disease in the workplace. Paying particular attention to interviewees' responses on the experiences of the physical body and emotions, we learned that all our interviewees cope by overcompensating for their autoimmune disease. This overcompensation goes as far as avoiding sick leave, eating gluten and ignoring the limits of the physical body. These narratives open a space to analyze the conflicting image of the body and its influence on the accountable self at work.

During a first reading, the transcripts were annotated noting down laughs, pauses, emphases and interviewee changes to voice, tone and pace. Such annotation ensured the recognition of "every change in scale, pace and pattern … [that] can change the message …" or meaning of a sentence (Barber & Peniston-Bird, 2008, p. 4). For our thematic analysis, we paid particular attention to the ways individuals introduce and identify with their past and how the researcher, authoritative figures and contextual factors influence the reflections, interpretations and descriptions of past events (Barber & Peniston-Bird, 2008). Through re-reading and color-coding the transcripts, we identified intersubjectivities between employees and three key communicators – line managers, clients and performance metric systems.

During a final reading of the transcripts, we cross-referenced these narratives and experiences of interviewees with line managers, clients and performance metric systems, leading to two main themes explored in this paper: (1) employer-initiated accountability

practices that derive from social behaviors (unconsciously) assessed through formal and informal performance measures and (2) individualized employee-adjusted accountability practices which are a response to the employer-initiated accountability practices. Both themes and their analysis are presented in the next section.

5. Employer-initiated accountability practices and the invisibility of the non-able body

This section explores how the non-able body is invisibilized through formal and informal accountability practices at work to provide the context for the employee-adjusted responses. We demonstrate that existing employer-initiated accountability regimes can force employees with celiac disease to carefully craft an image that attempts to align with the professional demeanor of the "good performer" when being required to give an account of their work performance. When we speak of employer-initiated accountability practices, we refer to both formal and informal assessments made by line managers and clients, as well as more systematic, automated assessments captured through performance metric exercises concerning individual employee performance. Before focusing on the more systematic performance metric assessments, we illustrate how employees with celiac disease experience the social elements of accountability practices at work with respect to assessments and reviews made by line managers and clients who hold them accountable to the image and performance of a (healthy-bodied) professional.

5.1. Line manager-driven accountability practices and the invisible non-able body

Relationships play a crucial role in day-to-day work activities. Although employees are usually evaluated on their individual performance and are expected to meet their own targets, employee targets can be dependent on the work conducted by colleagues, in teams or with clients. Even in cases where employees complete their own work projects, colleagues and managers can help to complete work more efficiently or to a higher standard through advice and shared responsibilities. Thus, well-established working relationships are key to meeting targets and work expectations, creating an atmosphere in which employees feel –and often are- accountable to other work-related parties.

Therefore, line managers often regard routinized social activities and behaviors as mandatory to demonstrate professionalism in employee appraisals and career development reviews. For example, the performance assessment of Interviewee 5 includes the evaluation of individualized customer feedback. As Interviewee 5 described, her workplace expects a certain number of positive customer reviews which are collected through an online system:

> So we have this thing called a[n] [anonymized feedback] leaflet, which is like positive feedback from the customer. So, say I served you and you had really good customer service. I give you this … leaflet with my name and a link to follow and then it asks for your transaction number, and then you can give feedback about me to my managers. We get targets for them. (Interviewee 5)

These targeted reviews enable managers to assess and account for the attitudes of employees as customers report on their social experience with the employee. These employee reviews of attitudes are problematic in two ways. First, employees' performance in these reviews is based on something that is, in effect, outside of the control of the employee – the opinion and assessment of another person (Hochschild, 2012; Le Theule et al., 2023). However, and even more problematic, these reviews envisage a certain type of customer service which then leads to positive customer responses. In essence, it is not the positive customer response that is important but rather how the employee behaves at work which leads to a positive feeling in the customer. In other words, the measure accounts for how the work must be completed by the employee to enhance sales (Hochschild, 2012).

However, as Messner (2009) noted, individuals are not solely motivated by their conscious choices and efforts, as the reality around us is a complex space which often exceeds our memory and consciousness. From this perspective, customer reviews are a somewhat arbitrary review of performance which is exclusively based on a supposedly conscious attitude toward the customer and evaluated by the customer. Its impact may not be easily visible but once an employee needs to perform against their own conscious and unconscious feelings, we can see how the reviews of attitude impact, even force, the body to perform in a certain way in the name of profit. This dilemma becomes visible when the body cannot perform the expected social attribute as Interviewee 5 highlights: "[Celiac disease] does not really get mentioned in work [performance]… unless I've had gluten by mistake. I just get tired and achy and grumpy. But then that's a rare occasion that I get glutened". The expected performance towards customers involves the managed smile (Hochschild, 2012), but the impact of celiac disease on the body renders (temporarily) this performance expectation harder. In other words, the state of accidentally digesting gluten makes visible the –even if temporary- negative social attributes being accounted for through customer reviews of the employee's performance.

This managed or forced happiness is reinforced by the lived experience at work of Interviewee 7. In addressing the importance of social attitudes at work, Interviewee 7 was told by her manager to "be more happy" in their last performance review. Speaking about the difficulties of living with celiac disease, Interviewee 7 was annoyed that there was no consideration of her situation and wondered how it was possible that her manager's ideal image of workplace behavior would find its way into her performance review, particularly as the expected work output had been achieved:

> One of my last reviews, he [manager] wanted me to be more happy … It's annoying because you have no idea like, it's stressful, like your food bills are high, like it's stressful moneywise, like all these [medical] appointments you have … Sometimes you're just completely exhausted, like that's so hard and that's all in the back of your mind when you're trying to just do it. And it's almost like being more happy … like if I haven't answered the phone cheery enough or haven't been cheery enough in general … But your work is done. (Interviewee 7)

The evaluation of sociability goes beyond demonstrating a "happy" or "cherry" attitude towards managers, customers and clients. There is also an unspoken expectation within evaluations for employees to be easy-going and not to be "making a fuss" when dealing with clients. Interviewee 4 described how she had to communicate with clients to order food for a lunch meeting that was suitable for her diet, adding additional tasks to her work day as her line manager was concerned about a perceived lack of professionalism in asking for her medical needs to be accommodated at the meeting. This situation presented Interviewee 4 with an explicit choice: reify the perceived social-professional performance expectations of the manager and suffer the health consequences or be seen as unprofessional. Interviewee 4 choose her own health and contacted the client to order a gluten-free lunch without her line manager knowing. In her own words:

> I went to Sweden one time with work and my boss didn't really want me to tell anybody about my celiac disease. He thought I was making a fuss. And so, I emailed the clients sort of without telling him … So, I emailed the clients to order a special lunch. (Interviewee 4)

Social activities that add extra tasks to the work day can also be more complex and form the basis of performance reviews. Thus, not attending mandatory social activities such as workshops, training and late evening events can have a negative impact on a line manager's performance evaluation and assessment of employees. Interviewee 10 recalls:

> As an employee it was an expectation that you participate in these events, you know, out of work activities and things like that, and so if you don't turn up some of those things [pause] effectively you get marked down. (Interviewee 10)

Employees with celiac disease must navigate the social space of the workplace carefully. Social activities involving food or visits to restaurants can be challenging for some individuals with the autoimmune disease. In these settings, there is an expectation to adhere to "normal" behaviors and attitudes which require individuals to behave professionally, not asking excessive questions or requesting further information on food. Consequences for deviating from norms and practices within social activities can be far reaching for employees. Interviewee 4 explained how she had close work relationships within her team before being diagnosed with celiac disease, but reflected how unmanageable these relationships became over the next months:

> We used to go out to lunch often on Fridays. They [the team] stopped including me because I was sick and because I couldn't really just go out to a pub for lunch without checking where it was first or perhaps ringing them up first. So after a while, they stopped including me. They used to use it [lunch] as a sort of planning meeting for work, and so I was excluded from the discussions and things about the company … When I challenged them, I wasn't included. They said, oh, yeah, we can't, your diet and things … Eventually, actually, that's one of the reasons I left. (Interviewee 4)

Such instances of failing to live up to social performance expectations or being excluded from social events impact how employees perform in their day-to-day roles and how successfully they meet their anticipated targets. A further barrier manifests in relation to performance when employees are "marked down" as no-shows at training or development events and when their teams exclude them from meetings that provide information and detail to complete one's job satisfactorily because of medical needs and complications around food and travel.

As such, the social elements of performance in employer-initiated accountability practices invisibilize the non-able body in which employees with celiac disease engage in a race to meet their targets, unable to question the connection between the targets and normalized behaviors assessed by (line) managers (Brown & Lewis, 2011). This normalization becomes clear when comparing the experience of employees with celiac disease to one employee who is less affected by the disease medically. For example, Interviewee 1, who changed jobs after her celiac diagnosis, described the pressure to perform and characterized herself as "fortunate" to meet expected targets. In the words of Interviewee 1:

> Once I was diagnosed, I took a job with social services … a lot of our work was very specific in what time it was to do … if you got behind initially you would be taken to one side … I got on with it. I was fortunate that I met targets, but I do know some celiacs who have to take time off work. (Interviewee 1)

The example of Interviewee 1 demonstrates that only bodies that meet targets and other work expectations are visible and 'able' to the organization. Being able to "get on with it" and meet the targets despite a diagnosed medical condition means that employers do not have to stage an intervention by referring the employee to Occupational Health or more generally to Human Resources for conversations on performance expectations and work arrangements. This reflects the challenge raised by Carter (2018) in that the performance management expectation is on an employee achieving the target, rather than how such outputs or outcomes are achieved. Put differently, it is not necessarily about having or not having celiac disease, or any other medical condition, but how healthy and "normal" the body functions with the disease.

We see links here to Messner (2009). While this section refers to social attitudes and performance expectations, they present as a set of accountability mechanisms. In relation to the *opaque* self, the choice facing each celiac employee is how much information and what details to disclose to each client, team member or line manager. For example, how could Interviewee 5 fully account for feeling grumpy, achy or tired to a client due to being glutened? Similarly, consider the impossibility posed to Interviewee 7 in being asked to account to a manager for a perceived lack of sufficient happiness due to the impacts of their celiac affliction. All these examples illustrate both the *exposed* and *mediated* self. The expectations of the healthy body in relation to social performance with managers, colleagues and with team members function as an intrusion, as each interviewee weighed up how to respond to their inability to meet professional or social expectations. Interviewees 4 and 10, for example, explicitly felt the impact of not being able to attend certain out-of-work events or having to choose between their health and perceptions of being unprofessional. These experiences, for example, are

mediated by a general work environment reifying the 'healthy' body and social and media perceptions that conceive those that are 'different' as being 'difficult', and how celiac is often misrepresented.

Our analysis next moves beyond the relationship between the line manager and employee, exploring the ways clients support traditional accountability practices that further invisibilize the non-able body.

5.2. Client-driven accountability practices and the invisible non-able body

Another key relationship is between the client and the employee. Less apparent than the employer and employee relationship, clients can force social elements of accountability practices onto employees which invisibilize the non-able body further. These accountability practices are often informal as clients have no formal assessment capacities in an organization. However, they can become formally recognized in the organization's accountability practices of employees' performance when systematically collected and weighted. These systematic accountability practice will be discussed further later.

Focusing on informal client-initiated accountability practices, we observe that the social elements associated with professionalism and good performance are highly routinized and normalized (Brown & Lewis, 2011). This normalization is best observed in client engagement and partnership development roles. In client-oriented roles, employees are often required to build long-term relationships that establish a relational and performative dynamic between the professional and the client. In other words, the expectations of the client become central in the implementation and delivery of attempted targets and work outputs which instead of championing the individual employee's bodily needs invisibilizes it even further. Thus, the client can be identified as an important influence on the performance and the performance evaluation of the professional, as not only must the employee navigate their line manager's expectations concerning performance, but this is further mediated by each client's expectations.

Professional work relationships usually thrive through regular social interaction with the client, concentrating on travel, phone calls, and face-to-face meetings in office spaces or restaurants:

> One day, I might be in Switzerland doing meetings all day. On another day, I might be travelling around London, going for lunches with clients. (Interviewee 6)

The professional presentation is related to making the client feel in charge of the work relationship, ensuring a positive relational dynamic that will lead to hitting the expected target with the individual client or their company and partners. The development of positive, professional client relationships not only relates to subject knowledge, but also reflects a social element and a can-do attitude:

> I'm aware that professionally there are things that are just hard for me. So like I'm a young woman in a tech company, I'm in a relatively senior role. And then I say, no, I'm not having a beer, you know, and it's not that much different [laughs]. But sometimes it does [make a difference] given that I'm in a relationship role. People expect you to say yes to whatever it is. (Interviewee 8)

What this quote reflects is a normalization of meeting a client's (social) expectations, such as having a beer as proposed by the client. Declining such an offer is often considered rude, even if it is for medical reasons. The laugh constitutes an interesting moment of reflection here for us. Perhaps it is signalling uncomfortableness, an acknowledgement of the ridiculousness of the moment or seeking sympathy with the interviewer about not meeting the social expectations of the client. Professionalism and credibility are still often related to being social, friendly and attentive. Interviewee 6 explains how an expectation to visit a certain restaurant causes her problems in the social engagement with clients:

> There was definitely a situation coming up where the client wanted to go to a specific restaurant and I called up the restaurant and they said, if you have celiac disease, do not eat here. Um, but given the client really wants to eat [at that place], I would have just had to sit and drink water … It's not as fun for the client. And in the long term I'm sure it negatively impacts my relationship with these clients. (Interviewee 6)

Interviewee 6 reflects on the socially awkward and frustrating position of needing to meet the client's wishes by not eating due to their celiac diagnosis and only drinking a glass of water. Such behavior does not meet the normalized professional presentation of the role, and notes how this was "not as fun" for the client, with a consequent straining of their relationship with the client. But rather than request a different restaurant, Interviewee 6 acquiesces to the client's request in the name of 'performance'. Similarly, Interviewee 11 explained that her work-related social situations had been "more awkward" since her diagnosis. For her, this awkwardness had a "slight negative impact" on work.

However, classifying the social situation as "more awkward" does not address the actual complexity of the situation of Interviewee 11. When inflammation levels are raised, a strict gluten-free diet is still the only medical response to lower these levels (Coeliac UK, 2021). In case of Interviewee 11, these inflammation markers were raised despite her efforts to follow the strict diet. This situation made Interviewee 11 "overly cautious" around food, questioning her ability to live with celiac disease safely:

> In work, I think it [celiac disease] may have had a slight negative impact just because it makes those social situations more awkward, you know, eating out, drinking out. Like I worry about it and especially with my [autoimmune] levels being raised … The dietitians and the gastroenterologists and GPs are very sceptical that you follow the diet … I was getting these letters, which basically implied that I wasn't following the diet … I started questioning myself and then becoming, I think, overly cautious to the point where I was never eating out. And so … I think it probably had a slight negative impact. (Interviewee 11)

Negative or constrained relationships with clients and the self-regulation of social behavior can cause disruption to the completion

of tasks and as a result, in achieving expected targets as employees depend on the positive work relationship dynamic with their clients.

The management of celiac disease is a disruption to social dimensions of accountability practices, which impacts performance. Indeed, performative activities impact the fulfilment of targets if relationships with clients do not lead to the expected success due to effects of health constraints. This is particularly the case when short-term or soft targets have a sociability element. For example, Interviewee 6 demonstrates how performance is interconnected with the expectation to have meals and drinks with clients:

> The biggest short-term target is to have as many meetings with my clients as possible because that is how my company gets paid … So, I'm thinking about the short term and celiac disease. It means that I abstain. I would entertain less, or I'd be less willing to go to restaurants … But my opinion is there's not much I can do about that right now. You know, they and I will opt not to go to restaurants if I can help it. Yeah, because the other thing is, if you're at a restaurant and you're just watching people eat, that's awkward for everyone involved. (Interviewee 6)

The perception expressed here is that there is a need to perform to satisfy the interests of clients, and thus, the account is mediated by client expectations as well as organizational performance targets. The choice presented is to hide the non-able body (participate fully), acknowledge the non-able body (participate, but not fully) or to abstain. In accountability terms, though, with respect to the *exposed* self, all options negatively impact on performance and professionalism.

So far, accountability practices have been informal in nature as clients in these cases have no formal assessment capacities. However, the following section demonstrates their impact on the non-able body when formally recognized in the organization's accountability practices of employees' performance by systematically collecting and weighing information on social activity and behavior.

5.3. Systematic accountability practices and the invisible non-able body

Social activities and behavior do not only influence performance and targets from the point of view of the affected employee, but they also impact assessments of performance when clients assess and account for the work of their consultants, including the evaluation of social behavior. In these instances, accountability practices become formalized and applied across groups of staff, ignoring any reasons why an individual employee may not be able to perform accordingly, visbilizing the non-able body of employees with celiac disease.

Being partly assessed through client satisfaction scores is something that some of our interviewees had experienced. Interviewee 6 explains that the client satisfaction score is "basically a popularity contest". What Interviewee 6 recognizes here is that when the assessment of performance and career progression has a component based on client scores and ratings, this leads to an overemphasis on social interactions. This accountability process causes significant issues for those unable to present the professional image that is expected in a social setting. Such numeric-based accountability practices reflect the limits of accountability, as well as the natural limits to the accountable self. Interviewee 6 knows that her colleagues may receive better scores on the basis that they are better at the social side of client management and entertainment due to having no dietary restrictions. Despite this, Interviewee 6 accepts the system and this approach to accountability. Through the language of Messner (2009) and Roberts' (2009), Interviewee 6 demonstrates the impossibility to ever fully meet the demands of accountability, while Interviewee 6 and others push themselves to meet these ideal images concerning accountability, potentially ignoring their health concerns.

Some organizations have gone beyond evaluating and quantifying sociability in accountability practices through performance in valuing these social abilities above work outputs. In other words, metrics are set up for both performance and behaviors, and the behavioral metrics trump performance.

Included in the yearly appraisals of Interviewee 16, for example, are the values of integrity, trust, inclusion and excellence. His employer links each of these values to a definition which is used to evaluate an employee's behaviors based on a "partial, good and great" scoring board.

These behavioral metric systems extend employee accountability. It is not good enough any longer to be an outstanding performer based on work output and satisfaction rates for products and services. Instead, employees who work for organizations that utilize behavioral metric systems also have to become outstanding performing humans that satisfy the social expectations of the organization. These behavioral metric systems demonstrate that accountability practices favor the healthy body and mind over the non-able body, silencing and to a certain extent punishing these body types (Jensen et al., 2021). Paradoxically, these metric systems establish accountability based on a reified acceptable −in our case healthy- body that can be accounted for. This process leads to the invisibilization of those bodies incapable of meeting such metric standards, opening up a space of silent exploitation of these bodies for profitability gains (Killian, 2015).

These behavioral metric systems are dysfunctional for those with celiac disease. As Interviewee 16 explains:

> The team I work in is very high performing and the team that works for me is high performing. So we tend to get very, very good marks, usually great quite often … The behaviors [metric], though, is a different matter because one of the things that does happen to me is I don't do being ill very well. I work through it, but my mood is affected probably like everybody else … I'm quite laid back, easy-going. What when I get glutened? I get quite stressed. But I don't try to show the stress but 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 that because we are behavior-focused as a priority, my overall performance score could be massively impacted just through a drop in behavior. (Interviewee 16)

Interviewee 16 experiences the limits of the behavioral metric system due to their celiac disease, especially following the accidental

consumption of gluten-containing or cross-contaminated food. In this approach to performance evaluation, a “great” performer is not only performing well in work tasks, but is also expected to behave in line with the behavioral expectations of the organization at all times. This expectation embodies the (healthy) professional self with which celiac-afflicted employees can struggle with when their autoimmune disorder impacts upon their body. In those situations, employees are required to negotiate their professional representation. Interviewee 16 identifies a need to “be careful” or to play the game to ensure that their behaviors are not impacted by their health symptoms. Here, organizational expectations on performance reify the healthy body, which produces unrealistic expectations for employees with health considerations such as celiac disease, and leaving “other” bodies as sub-par (Haynes, 2008a). As Messner (2009) suggests, such behavioral expectations illustrate the mediated and exposed self, and the self-disciplining by Interviewee 16 to ‘be careful’ is an example of the opaque self.

In addition, formal and informal assessments of social elements in accountability practices invisibilize the non-able body by silencing bodily needs, forcing employees to exploit their bodies in the name of self-accountability in which the individual pushes beyond their physical limits. These assessments also create disruption in the employment itself as employees have to account for their overall value to the organization through productive and positive client and team relationships. Existing employer-initiated accountability practices, including formal and informal assessments by managers and clients, as well as the collection of systematic assessment metrics, can force employees with celiac disease to craft an image of professionalism and good performance to demonstrate their value to the organization.

The next section shifts the focus from the organization to the employee, exploring how employees respond to and initiate their own accountability practices within their work environments (Barber & Peniston-Bird, 2008).

6. Employee-adjusted accountability practices and the physical violation of the body’s own limits

This section focuses on the practices that employees living with celiac disease have developed to meet the employer-initiated accountability practices and to craft images of professionalism and “good” performance. As these activities are not only responses to accountability practices faced but new and potentially more extreme activities to account for and assess one’s own performance, we understand these accounts as employee-initiated accountability practices. While Messner (2009) and Roberts (2009) have demonstrated the way that forms of accountability create vulnerable subjects and do ethical violence to the self, our interviewees demonstrate how such vulnerable subjects look in practice and to what extent an individual can go to physically violate the self when attempting to meet number-based targets and a traditional image of professionalism, or more generally, to be accountable at work. These provide examples of the opaque self (as responses to perceptions around performance), as employees overcompensate for the effects of their health. This overcompensation can take creative forms or look like over-preparedness as we demonstrate below. However, at the most extreme, there are also examples of bodily violation which are the focus of the final section.

6.1. Self-accountability through overcompensation

To fulfil normalized workplace routines, employees feel a need to overcompensate for the effects of their celiac disease. This overcompensation can take many forms. For example, Interviewee 15 described his efforts to provide himself with food at the places that he needed to visit for work and buying translation cards to explain his disease to locals in their native language:

> I was determined to make it [the job] work. And I was like, yeah, I’m going to be this super example of how I can make it work by being over prepared: getting translation cards printed out for various different countries, purchased and packed food packages to send in the freight to go ahead of time for me. (Interviewee 15)

However, the efforts did not pay off with respect to fulfilling the expected workplace routines, causing disruption to the team and triggering HR conversations on redeployment options:

> I didn’t get much sympathy from my colleagues. I felt like an inconvenience, uh, you know, the lifestyle that I lived then, um. You know, travelling the world, eating in random restaurants … Just the fact that when we used to work late … we’d have a few takeaways …, you know, pizzas or Indian or Chinese if we were there till nine o’clock, 10 o’clock at night and suddenly I couldn’t take part in that. (Interviewee 15)

Interviewee 15, as a celiac-afflicted individual, could not necessarily eat the food offered in restaurants and hotels. This resulted in the individual needing to find suitable food. Sometimes a salad in a restaurant would be safe to eat, but at other times, there is no celiac-safe food available. This hunt for suitable food, in return, interferes with work hour expectations and sociability, often requiring the individual to overcompensate for the disease:

> [Some of the conferences] we were working from 6:00 in the morning till 2:00 if not until the next morning because we were doing all the setup for the conference … And then we’re having to do all the prep for the next day’s conference after it finished … and the expectation is really that you work all hours, and you hardly have a break. So, I knew going into those types of events that it’s really hard for [my] diet because you don’t have much choice. You’re stuck in the hotel for the duration of the event. So, if the hotel can’t cater for it, you’re in trouble … Usually, I would have a suitcase full of [suitable] food. (Interviewee 4)

Interviewees 4 and 15 both sought to overcompensate for their disease by privileging meeting the image of the professional. This overcompensation is achieved through individualized behaviors such as creativity, preparedness and overworking. However, exploring their behaviors in past events (Barber & Peniston-Bird, 2008), some interviewees have and continue to engage in risky

behaviors, leading to repercussions for the individual.

6.2. Self-accountability through presenteeism and beyond the physical limits of the body

To meet performance expectations, some individuals push beyond their bodies' physical limits. One example which we explore in this context is the avoidance of sick leave. Bozorg et al., (2022, p. 1070) note the higher average sick leave requirements for celiac-afflicted employees, with a quarter requiring an average of 13.7 days of sick leave per year, 5 years post diagnosis. The need for higher sick leave requirements can raise issues in relation to work responsibility, as employees with celiac disease face periods of absence, particularly, at the stage of diagnosis. Higher sick leave makes celiac employees more visible and vulnerable to line managers.

Regardless of the reason for sick leave, over-proportional leave requirements cause an underexplored dilemma in relation to being accountable for one's performance and satisfying targets and expectations within the organization balanced against the need to take care of ones' body: how to meet organizational expectations and be accountable for individual targets and performance when experiencing longer and recurrent periods of sickness absence?

Some employees respond to this situation by deciding to not take sick days when they are sick and unwell. Interviewee 5 discusses being glutened and feeling grumpy, achy and tired, but still strives to meet customer needs. This is also combined with the pressure of being a team member, where employees collectively contribute sufficiently toward satisfying organizational targets and expectations, creating additional pressures:

> [In the past] I would have gone in because you know my thinking might have been they [organization] will collapse if I don't go in, [laughs] you know. That thing that the organization could not continue without you. (Interviewee 3)

The quote from Interviewee 3 demonstrates how individuals center their identity on their work, even if that means that they neglect their health in the process. However, not only is this reflective of a strong sense of self-worth in work, but this is a response to creation of an obligation toward the organization and colleagues. In relation to organizational target expectations, Interviewees 4 and 9 explain how they feel accountable to their teams when taking sick leave or being absent from work for a short time:

> I think it's sort of accountability because you're working in such a small team, you sort of feel accountable for each other as well. And that sort of responsibility to help that other person meet their target which kind of makes it more, I guess, emotionally tricky to take that time off. (Interviewee 9)
>
> The 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 sorts of things and just order some room service while you were working. So that impacted on work and 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 … you would worry that you're not contributing, letting the team down or something by not working as hard. (Interviewee 4)

Interviewees 4 and 9 worry about the higher workload burden on colleagues through needing time for their bodies to recover. This reflects an individualization of accountability in relation to the performativity expectations of the workplace. Suffering from the effects of celiac disease should not be grounds for the organization or colleagues to call into question an employee's work ethic and expected contribution to the organization. However, our interviewees reflect this and how such expectations create stress, worry and feelings of self-doubt and guilt:

> There's only been a few days in all of my career that I've taken a sick day because I'm just so [pause] I think I'm too nervous to do it. I think there's probably been days when I should have had a day off, but for me it's just I feel like I've had it ingrained into me that I should never take a day off unless I am literally dying. So even when I'm not feeling myself, I tend to go into work … On the odd occasion when I have taken a day off, I think this wasn't worth it. Like this guilt that I'm feeling of not being at work is not worth [pause] the payoff? (Interviewee 13)

Sick leave does not fit the image of professional representation. As such, individuals do not treat short term absence or sick day(s) off work as a medical necessity that enables the body to recharge or manage ongoing medical inflammation. Rather, leave is recognized as a missed opportunity to be accountable for one's own work and meeting workplace expectations which now have to be completed by other members of the team in the workplace (Messner, 2009). Privileging their own body would burden someone else with the task one is accountable and responsible for. These mindsets trigger feelings of guilt and worry, preventing the celiac-afflicted individual from being able to focus on their health. Interviewee 13 suggested that caring for her body was "not worth the payoff" as she would not complete work, worry about it and feel guilty for being at home. This normalizes behavior that subjugates the body in line with performance expectations (Brown & Lewis, 2011).

Following Messner (2009) who argues for the recognition of the limited nature of accountability and the accountable self, the interviewees demonstrate the opaque self as the demands for accountability can never fully be met. Despite this, these individuals push themselves to be perfectly accountable selves, by ignoring their body, their food and their physical requirements in the name of meeting work expectations. Rather than privileging the needs of their bodies, individual's feel guilt and worry about not having contributed sufficiently to the team or an individual assignment (Frezatti et al., 2014). This reflects how the call to accountability is imposed upon the employee (as an example of the exposed and mediated self).

In a more recent experience, during the Covid-19 pandemic, when stating that she needed to work from home and self-isolate, Interviewee 13 felt that she was going to get in trouble or be perceived as lazy:

> I told management and she was in a position where she had to say why do you think you're exempt? … I felt terrible because I thought, this doesn't count. I'm going to get sacked because I've told them that I'm not coming in to work for these reasons. Maybe they think I just want a day off. (Interviewee 13)

The quote demonstrates how the employer of Interviewee 13 invisibilizes her lived experience of celiac disease and the needs of her body. Rather than questioning management's response, Interviewee 13 feels "terrible" and worries about the consequences of working from home, suggesting that working remotely "does not count" for celiac disease. Interviewee 13 prioritizes presenteeism over completing work safely (remotely). Her feelings invalidate her own situation and make her accept a mediated accountability for something that is completely out of her own control: being present at work with a vulnerable body during a global pandemic.

These lived experiences demonstrate the importance of recognizing the always limited nature of accountability when giving a personal account of performance (Messner, 2009). The following section addresses the extreme and bodily consequences of the non-able body responding to perceptions of accountability. In line with Messner's (2009) worry that ignorance of the limited nature of accountability causes ethical violence to the accountable self, we demonstrate here how some interviewees violate the limits of their own physical bodies in the name of accountability for their work performance.

6.3. *Doing physical violence to the body in the name of (self-) accountability*

Interviewees shared that they actively jeopardize their health at work, going to extreme lengths to appear competent to accountors and as active contributors. To signal that celiac disease does not interfere with expectations and performance, two participants outlined how they work to bodily exhaustion:

> We are expected to have a given number of interview slots per week … My job then was to have monthly meetings with tenants in about three or four different places where they lived and quite a lot of meetings with support workers for those particular places. So it was just all go. It was just [pause] I launched myself into that and dealt with it as best as I could……. All I can say is I was usually completely exhausted by the time I got home [laughs]. (Interviewee 2)
>
> I've built up a routine of it, like a time routine of eating, and I can go quite a long time without eating in the morning now… So I am eating hardly anything I'm so, so scared of throwing up and feeling sick. Often I don't advocate for my body … because I'm being like, oh I'm so tired. (Interviewee 12)

Both Interviewee 2 and 12 seek to satisfy the image of professionalism to the exhaustion of their bodies. For Interviewee 12, this has meant building up a routine in which he starves his body all morning to avoid being sick and showing celiac symptoms in the work environment. Again, the impact here is to normalize body-negative behavior. Such behavior goes beyond merely being present at work or hiding celiac disease, as these behaviors privilege performance at the cost of the already weakened body.

Interviewee 7 described how she copes with her nausea by spending time in her workplace's bathroom during the day until she feels ready to start work. She also explained how her decision to violate and push her body beyond its own limits is intertwined with observations and evaluations of her work by others:

> I will go to work … depending on how I feel, if I feel a bit nauseous, then I'll probably go to the bathroom and just compose myself in the hope that I don't puke [laughs]… So when you try and explain that like the goalposts, [they are] exhausting… But there's almost no way to explain that to him [line manager] because I know what I'll get back … "I thought you eat the right foods. You will be fine"……. And then I do end up exhausting myself even more to the point where I then have to have a day [off]... trying to explain to them that you moving the goalposts [is] causing me to have those days like they won't ever see the connection. It's just more like, well, that's the way the business is … (Interviewee 7)

These three quotes reflect (in an extreme way) Haynes' (2008a, p. 328) argument that "human beings have always had the capacity to adapt the presentation of their bodies to fit with social norms". In particular, Interviewees 2, 7 and 12 illustrate how employees adapt the presentation of their physical bodies to meet the expected images around health that exist within the expectations of performance management and that they do so despite the repercussions that these adaptions have on their own bodies, including pushing the physical limits of their already weakened body.

This behavior can go to extreme lengths beyond avoiding food or suppressing bodily needs. Interviewees 14 and 13 shared examples in which they would turn to gluten-containing food at work so as not to be perceived as "fussy" at social events (Interviewee 14), despite knowing of the repercussions from the consumption of gluten:

> … for the first few years … I'd still have gluten because I didn't really want to say, oh, I can't have that, or want to be fussy and look like I ruined the fun in a way. So if we all went out for lunch, I'd still go and try and find the least gluten [containing option] if possible … So I worked in [the learning center]. While I was there, the staff had "*Domino's* [pizza restaurant chain] Fridays". And obviously I think for a while *Domino's* didn't have a gluten free option. So I just got normal pizza and just suffered through it. So the next day there would be repercussions. (Interviewee 14)
>
> I must admit I ate gluten a couple of weeks ago and it has not been nice and I feel silly because it was a conscious decision to eat the gluten, and I regret that quite badly. (Interviewee 13)

The decision to eat gluten can also be understood as a high-risk behavior, as regular exposure to gluten can trigger ongoing symptoms and internal tissue damage that can be irreversible (Coeliac UK, 2021). Interviewee 14 narrates how, in the decision to eat gluten in a social interaction, they worked through the dilemma of not wishing to ruin the fun or appear different, despite being aware

of the bodily consequences of consuming gluten. We consider the act of deciding to eat gluten as the most extreme version of violating the body.

These lived experiences show how straightforward it can seem to decide to actively jeopardize the health of the body for appearing as a competent and performing professional. By ignoring the limits of self-accountability (Messner, 2009), some of the interviewees described accepting unhealthy and extreme consequences for their own bodies, violating the limits of their own physical bodies by working to exhaustion, starving themselves for hours or risking medical emergencies in the name of meeting targets and to be recognized as performing employees. Meeting expectations of performance resulted in normalizing body-negative activities.

7. Discussion and conclusion

In this paper, we reflected on the lived experiences of the celiac body to draw attention to the way social elements of performance, social attributes and embodied perceptions are accounted for through accountability practices in intellectual and creative work. Understanding accountability practices through performance measures and control mechanisms, we demonstrate the power that these practices hold over employees with celiac disease, capturing them under employer-initiated and employee-adjusted accountability practices.

Exploring behaviors in past events and work relationships (Barber & Peniston-Bird, 2008), the lived experiences were a place for the employees to reflect on authoritative figures or practices and their own coping mechanisms or literal survival modes. These reflections and descriptions of events make visible the social interactions and conditions that expose the limits of the accountable self and moreover, articulate the experience of physical violence on the accountable self in organizations. Thus, our paper finds that there are not just ethical but also physical forms of violence that are inflicted on the non-able body in the name of accountability. In the case of celiac disease, this physical violence can be done through gluten exposure or ignoring symptoms that can lead to medical emergencies in the name of accountability. Our findings are relevant to critical accounting literature in two ways.

First, we illustrate through reflecting on the experiences of the non-able and invisible celiac-afflicted body how performance measures can encourage employees to invisibilize and silence the bodies through the accountability imperative imposed through the drive to meet performance metrics (Jensen et al., 2021; Killian, 2015). To date, the consequences of performance-informed accountability practices on the body have been well-documented and analyzed. From invalidating, differentiating and othering to silencing and invisibilizing, the literature is very clear on the creation of vulnerable subjects through performance measures and accountability practices (Jensen et al., 2021; Killian, 2015; Roberts, 2009; Haynes, 2008a; 2008b). What we add to this literature is a further set of examples.

Second, it is crucial to connect the literature on the body (Haynes, 2017; Jeacle, 2012) with the academic debate on accountability (Messner, 2009; Roberts, 2009) to explore the dimension of the non-able body in accountability processes. Our work is an important starting point for this endeavor, by illustrating and extending Messner (2009) and Roberts' (2009) warnings that accountability processes focused on numbers and hierarchy only create vulnerable subjects and do violence to the self. We do so by demonstrating that the non-able body self is forced to cope with the limits of giving an account twice. We show how the opaque, exposed and mediated self is generally limited in giving an account in the context of celiac disease. For example, the account of the celiac body is exposed and mediated through the intrusion of managers, clients, colleagues and team members to account for their efforts to meet professional or social expectations. The clear choices presented to cope with this intrusion are to hide the non-able body (by participating fully to achieve the social or professional expectations), to acknowledge the non-able body (participate, but not fully, with the concern of impacting upon client relationships, or being seen as difficult), or to abstain (which 'others' the professional). Each of these choices illustrate the opaque nature of the accountability mechanisms, as the celiac-afflicted employee can never fully meet the demands for accountability. Further, we illustrate that the experience of living with celiac disease opens up another dimension of limitations in which the celiac-afflicted individual has to account for and control their autoimmune disease to be accountable for their responsibilities at work.

As such, we offer a novel contribution to the accountability debate, by linking the accountability literature to the academic work concerned with the body and introducing the perspective of the non-able body through the eyes of employees with celiac disease. Our findings demonstrate the need to pay more attention to the limits of accountability in the context of the experience of the non-able body, critiquing a one-size-fits-all approach toward accountability.

One-size-fits-all approaches are criticized throughout critical accounting literature, yet they are not actively contested when exploring the limits of accountability practices on the self. We advocate exploring this contradiction by recognizing individual needs and experiences within accountability practices. We see connections in our work to (queer) feminist literature, as it highlights self-(body-) care as a route to move beyond accountability practices that are built on hierarchies, numbers and generalization by accepting and listening to the individual limits of the body (Kim & Schalk, 2021; Mavin & Grandy, 2019). Grounded in care, self-(body-) accountability would allow individuals to stay clear of the opaque, exposed and mediated self by championing their bodies as they are and refusing to do ethical and physical violence to the self. Further research is necessary to explore the link between accountability practices and self-(body-) care to 'foster alternative voices to the homogeneous organisational one' (Ghio et al., 2023, p. 6) that encourage employees to give a holistic account of their performance (Roberts, 2009). This shift would allow for accountability built around humility, understanding and generosity, where we shift from an accountability based around control (and a need to demonstrate performance) to one based on trust (Carter, 2018).

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Data availability

The data that has been used is confidential.

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