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Resistance to financialization

Insights about collective resistance through distancing and persistence from two ethnographic studies

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Abstract

Purpose – The purpose of this paper is to contribute with knowledge about how resistance to the neo-liberal agenda is made possible, especially through renewal and reproduction of collective communities.

Design/methodology/approach – Using two ethnographical studies, one of a chamber orchestra and one of a shipping company for illustrating resistance.

Findings – It is resistance through distancing and creation of a “hidden script” that prevents the collective community from being broken down by individualization. However, resistance through distancing needs to be combined with resistance through persistence in order to become intelligent.

Originality/value – The paper makes use of ethnographic studies to investigate possibilities of resistance. The study has also found it fruitful to combine James Scott’s (1990) notion of collectively created hidden scripts with Collinson’s (1992, 1994) notion of resistance through distancing and persistence.

Keywords Management, Accounting, Resistance, Neo-liberalism, Financialization

Paper type Research paper

Introduction

Neo-liberalism can be criticized for being grounded in fiction about how the economy works, especially when it comes to its central theme free market, that is explained by mathematical models. But, even if the neo-liberal project is nothing more than a fiction, it affects reality (Bourdieu, 1998). Neo-liberalism is a political project that, since its appearance in the 1980s, has affected organizations and the everyday lives of individuals. It functions as a “programme” for changing the existing relations between people inside an organization but also the relations between organizations. It seeks to break down structures that are not compatible with the neo-liberal way. It does this in its struggle to create and implement pure and perfect market thinking based on mathematical principles. It questions collective and cooperative structures, organizing based on solidarity and certain cultural practices as something that hinders the fulfillment of the neo-liberal project. Thus, in creating the condition for this fulfillment, what is actually going on is “a program of the methodological destruction of collectives” (Bourdieu, 1998, p. 6). Moreover, neo-liberalism is a discourse that enhances an “economic fatalism” in that it make itself seen as an absolutely necessity (Bourdieu and Wacquant, 2001).

Making the world more neo-liberal includes creating mobility in workforce, competition between individuals, replacing long-term employment with contractual workers, often on a short-term basis. The project gives rise to individualization and each individual is considered in charge of him/herself “according to the logic of the market” (Lazzarato, 2009). As we see it, neo-liberalism follows the “logic of patter of domination” that is about to “bring about the complete atomization and surveillance of subordinates” (Scott, 1990, p. 128). This logic creates, among the subordinates, “a war against all” and individual strategies become common among subordinates (Scott, 1990, p. 129).
However, the neo-liberal project has not yet transformed all organizations and practices. Still theories about embedded economies and cooperation are relevant and sometimes subcultures emerge as a form of resistance to the neo-liberal way: “[…] in reality, what keeps the social order from dissolving into chaos, despite the growing volume of the endangered population, is the continuity or survival of those very institutions and representatives of the old order that is in the process of being dismantled, and all the work of all of the categories of social workers, as well as all the forms of social solidarity, familial or otherwise” (Bourdieu, 1998, p. 5).

Thus, in reality, the neo-liberal project is not fulfilled. It even invokes resistance, not only in subcultures but also in different kinds of organizations such as businesses and cultural industries. Such resistance can be seen “among those who defend the old order by drawing on the resources it contained, on old solidarities, on reserves of social capital that protect an entire portion of the present social order from falling into anomic. This social capital is fated to wither away – although not in the short run – if it is not renewed and reproduced” (Bourdieu, 1998, p. 5).

In this paper we demonstrate how resistance to neo-liberalism is possible when the resistance is prevented from becoming individualized and isolated from the wider society. Based on two ethnographic studies, one of a chamber orchestra and one of a shipping company, we argue that it is a collective community that makes resistance possible. When it comes to describing how strategies of resistance work in practice, we make use of the concept of “resistance through distance and persistence” (Collinson, 1992, 1994) and couple it with Scott’s (1990) notion of “hidden scripts”. That allows us to describe how resistance is made possible through the formation of a hidden script, a collective constructed story about what is at stake, created at a distance, in other words in shelter from the dominators’ discourse. It is this hidden script that keeps the collective community together.

Studies of control, surveillance and financialization have been common in management and accounting research in recent decades, especially from a Foucauldian angle that is based on analysis of technologies control – and where control together with domination are considered to be everywhere. However, in this paper we aim to do an analysis of “technology and practice of resistance” (Scott, 1990, p. 20).

Therefore, we build on a research tradition where resistance is considered to be an important aspect in organizational lives, where the agency and subjectivity of organizational members are not neglected (Collinson, 1994; Knights and Vurdubakis, 1994) and theories about cultural opposition, resistance together with roles and identities at work (Scott, 1990; Willis, 1977; Brannan et al., 2007) are relevant. Our interest lies in the agency of the workforce and construction of alternative cultures that often appear as informal ones next to the formal systems of control that create individualization and puts the focus on financial aims. For example, employees often create “space and autonomy in order to exercise a degree of control over various aspects of the work process and its rules, norms and environment” (Edwards et al., 1995, p. 284). Moreover, resistance is often shaped in isolation from the dominators, sometimes in the hidden but may eventually appear in the public space and lead to changes (Scott, 1990).

In this paper about possibilities of resistance against the neo-liberal project, we have focused on resistance grounded in cultures, communities or organization (Scott, 1990). Our focus, therefore, differs from studies of resistance as subjectivities’ possibilities to develop individual identities (Collinson, 1992, 1994).
How to study resistance in an orchestra and a shipping company

Based on two ethnographic studies, one of a chamber orchestra and one of a shipping company we asked ourselves as a starting point why these organizations have not been influenced by neo-liberal ideas like many other organizations. Using these two cases, one in the private sector and one in the cultural sector, we show that resistance to financial thinking is not something that only happens in certain sectors or certain companies, but can happen in organizations that have fundamentally different funding conditions and purposes with their operations. Both of them comprise demonstrative cases (Small, 2009) for illuminating the resistance.

We have chosen to rely on two ethnographic studies, instead of one, because this makes the illustrations richer and makes structures and themes appear more clearly. When using two organizations we avoid the mistake of viewing each case as unique and disconnected from wider societal cultures (Watson, 2012). This makes it possible to discuss the two organizations in their broader social context, especially the organizations' relations to society and to contemporary trends of neo-liberalism and resistance.

The ethnographic studies acknowledge that social structures may exist even if people are not aware of them, and that this structure can be changed by people, institutions or new tools (Bhaskar, 1979, 2002). It would therefore not be possible to study resistance only through interviews. Instead, in order to understand resistance, detailed studies about the everyday life of an organization are necessary. As has been suggested by many in the field of accounting, deeper case studies make it possible to investigate the function of accounting in its political, economic and social context (Hopwood, 1983; Scapens, 1990; Meer-Kooistra and Vosselman, 2000; Ahrens and Chapman, 2006). Ethnographic studies offer richer explanations of the function of accounting and its social context (Arnold, 2009; Brannan et al., 2007). Interviews have been used in both of the organizations, but with the crucial complement of long-standing and regular observation of organizational day-to-day life. Through observations in the natural setting of practice, it has been possible to understand what actually is going on in the organizations. The theoretical findings from the studies arose from a combination of theory and field studies (Watson, 2012; Wilson and Chaddha, 2009) fusing theoretical knowledge about resistance with empirical data from the orchestra and the shipping company.

The choice of the particular orchestra was a practical one since the researcher had contacts in the orchestra beforehand. Having contact with leading musicians in the orchestra was decisive in obtaining close data on the internal logics of the work of musicians, and perhaps most importantly – being let into the “heart” of the occupational community. Also, the orchestra comprised a suitable study object in that it is one of the few professional chamber orchestras in Sweden with full-time employed musicians. A chamber orchestra is because of its smaller size more feasible than, for example, a symphony orchestra, however, still with the same complex context of numerous and powerful stakeholders with conflicting interests and opinions on what the orchestras should be doing (Elsbach, 1994). The study was conducted over a period of six months from September 2006 until February 2007 in a medium-sized city two hours outside Stockholm. During that period of time, the researcher lived close to the concert hall where the orchestra rehearsed and performed, as well as where the administration and management of the orchestra took place. The researcher spent every other day at the concert hall and around the musicians, drinking coffee with them, listening to rehearsals and concerts, taking part in discussions both formally in meeting rooms as well as informally in corridors. A lot of time was also spent in the library of the concert hall trying to find old programmes and financial records in order...
to construct a coherent background story about the orchestra and its members. Interviews were also conducted at all levels of the organization, often in relation to some observed activity. Observations and interviews were done mainly to gain an understanding of the individual’s day-to-day activities and opinions of organizational issues (Mason, 2002). In addition to this, documents such as yearly programmes as well as financial reports were analysed in detail.

The study of the shipping company was an ethnographic study that took place between autumn 1998 and autumn 2001 (Forsberg, 2002). It included observations, interviews and small talks during several visits. The study consists of several visits to the shipping company’s office at an island outside Gothenburg (between 1998 and 2001) together with two visits at the chartering company (the first visit lasted two days and the second one week) and a one-week stay on a tanker. The company was chosen because it was considered a “genuine” company that was growing and the future looked promising. The company had its roots in fishing but changed to operating tankers in the 1950s. At the island, most fishermen changed industry at that time and started to operate tankers and it later became a cluster for tanker shipping. When the company crew and the fleet became bigger it started to cooperate with a big company that was listed at the stock market. The idea with the cooperation was to let the bigger company take care of the financial side of the business and the company that was studied should take care of the operation of the ships. The study ended just when this cooperation started.

There are different ways an ethnographic study can be presented. Czarniawska (1998) mentions “tales of the field” (accounts of collected stories and anecdotes), “tales from the field” (e.g. travelling accounts) and the researchers’ account of his/her understanding of “what is going on” (research as sense making). In this paper, we have made use of a mix but with a tendency to give an account of our understanding of “what is going on”. Using more “tales from the field” or “tales of the field” would increase the depth but would also demand more space.

Financialization as a neo-liberal ingredient

One of the most important ingredients in the neo-liberal project is financialization that can be described as a global trend or a management fashion. It is this on-going process of change from a production to a shareholder perspective that has been called the process of financialization (Andersson et al., 2008; Arrighi, 2007; Forsberg, 2010; Froud et al., 2000, 2004; Krippner, 2005; Lazzarato, 2009; Newberry and Robb, 2008). Financialization as part of the neo-liberal project affects the minds of individual political leaders, managers and workers. Moreover, it breaks down social structures (Willmott, 1995).

Financialization is not something that only can be seen in stock-owned companies but also in, for example, public and non-profit organizations; with the difference that financialization is a normal part of the private sector, whereas financialization in the public sector means the adoption of the dominant logic of the private sector (Hood, 1991). Financialization often comes with technologies of domination such as budgets and financial measurements that give investors “more leverage with which to set parameters […]” (Nolke (2008, p. 13). Accounting practices are one of the most important means of (de)legitimizing an organization’s current self-perception (Abrahamsson et al., 2011). This is based on the ideal of accounting as enabling the management of organizations at a distance through strict application of financial controls. As such, financialization clashes with and breaks down professional values, work identities, morality and social capital (Miller and O’Leary, 1993, 1994).
In order to understand organizations against the background of social cultural trends in contemporary society we have tried to ground our understanding of the process of neo-liberalism in examples from daily lives (Watson, 2012). However, the neo-liberal project is a project (Bourdieu, 1998). Neo-liberalization is not necessarily visible in organizations, especially not when there is resistance to it. But it is part of the wider socio-cultural context in which organizations operate. As we see it, the process of financialization is, for example, linked to financial accounting and financial control mechanisms, such as the global standards that make capital more mobile and give the capital owners control from a distance.

It is, however, hard to ground financialization in ethnographic observations of how people talk and make use of financial concepts. In our cases, they prefer to talk and give accounts of different ships, how they improved their skills and their feeling for a piece of music. Resistance, on the other hand, can be studied at local sites. What is important for our aim is how the people, the musicians and people in the shipping company seek to avoid being governed by outsiders and, thereby, the financialization process. As we will illustrate, what they actually do is to turn their backs against this financialization and instead create a “hidden script”. Moreover, they create an informal organization that is difficult for external technologies of control to penetrate. As will be explained, often resistance is about creating a culture or organization that is governance evading. As such, they present to the outside world a “formlessness that offers no obvious institutional point of entry for would-be projects of unified rule” (Scott, 2009, p. 329).

Analytical concepts for studying collective resistance
Resistance can be found in two different forms: “resistance through persistence” and “resistance through distancing” (Collinson, 1994). Resistance through persistence concerns demands of involvement in, for example, decision processes or more detailed accounts from management (or from other control systems). Resistance through distance, on the other hand, describes how the subordinated avoid domination by distancing themselves from authorities/dominators and power structures.

Both resistance through distance and persistence can be either collective or individual. Resistance through persistence is more likely to be successful than resistance through distancing. Resistance through distancing often leads to individualized resistance in isolation from public space. Moreover, such resistance often reinforces existing power structures, and, as such, legitimates the hierarchical power structures that exist between dominator and subordinated (Worthington and Hodgson, 2005). When the subordinated ones become atomized (through individualization) and there is no collective community, there is no “lens through which a critical, collective accounting can be fostered” (Scott, 1990, p. 134).

In this paper, we argue that resistance through distancing can be effective if it is grounded in a collective community and that this community has the ability to appear in the public space and give accounts for its actions and practices in an intelligent way. In order to describe this movement from resistance through distancing to political engagement and transformation, we make use of analytical concepts as “hidden transcripts”, “social sites”, “public space” and fostering of collective accounts (Scott, 1990). This means that, whereas Collinson (1994) describes resistance through distance and persistence as two different alternatives, we see these phenomena as possibly coexisting. In the chamber orchestra and the shipping company, resistance was strong and successful because of a combination of resistance through distance and persistence.
The collective resistance that Scott (1990) concentrates on is nurtured at social sites where a "hidden transcript" is created. This hidden script can be defined as the subordinate's opinions that they express to each other but not the dominator – it is hidden for the public. Thus, even if the subordinate behaves according to what is expected when the dominators are present, they think, talk and do otherwise in the hidden. In other words, there exists one official culture and one unofficial: "the official culture filled with bright euphemisms, silences, and platitudes and an unofficial culture that has its own history, its own literature and poetry, its own biting slang, its own music and poetry, its own honour, its own knowledge of shortages, corruption, and inequalities that may, once again, be widely known but that may not be introduced into public discourse" (Scott, 1990, p. 51).

In order to make a proper analysis of resistance, it is necessary to "move from the individual resisting subject – an abstract fiction – to the socialization of resistant practices and discourses" (p. 118). The development of resistance is something that is shaped by communication and can be described as a process of socialization "off-stage". Therefore, this analysis of resistance involves "off-stage social spaces" where communication that shapes resistance takes place. The hidden transcript is a social product and, as such, needs a social space where it is created and can flourish (Scott, 1990). There are some conditions that encourage the hidden transcript and collective resistance: physical danger (that needs cooperation to be avoided); geographical isolation from other classes or groups of workers; homogeneity, an isolated community and low mobility (Scott, 1990).

The importance of social spaces, sheltered from the dominators view and influence, has also been noted by Lysgaard (1961) in his study of collective resistance in industrial companies. According to him, workers often feel the need for a shelter from managers' control and oversight. However, he points out that this shelter is not about isolation. Rather, workers find shelter when he/she is among fellow workers. And such shelter also functions as a common front where the workers meet the managers as a collective.

In some ways, the community built up around a hidden script reminds of "occupational communities" that are reproduced by more or less informal networks among workers in contrast to the more formal hierarchical part (van Maanen and Barley, 1984). Both the musicians and the people working in the shipping company, by their informal "everyday" accounts, create strong collective communities that are built up around their actual practices. This construction of communities also includes the creation of social identities of, for example, being a good seaman or a good musician. Moreover, as a member of such a community, you learn that you should want to become a good seaman, etc.

Thus, in order to explain how resistance through distancing works in practice, we have used theories about communication in off-stage social spaces together with the concept of collective communities as important instruments in resistance, especially when it comes to the creation of a hidden script. Hidden scripts can be seen as a strategic way to create a collective community that avoids mechanisms of control through an unhierarchical and informal community. By creating a collective community where the workers themselves control knowledge together with the working process, it becomes difficult for external control technologies to intrude. When this collective community has developed an intelligent hidden script, it is possible to make declarations to outsiders. And the hidden script only becomes intelligent if it can be accounted for to outsiders.

Two tales of resistance

Resistance in a tanker shipping company

Traditional maritime cultures often exist outside systems of control (Scott, 2009). The shipping company in this study, with its home harbour on an island in the
archipelago outside Gothenburg, is no exception. The people at the shipping company, like others on the island, keep their distance from other cultures, especially from pressure of adopting financial thinking by recreating a strong local community built up around a value system and social identities interlinked with the life and practice at sea.

The island where the shipping company has its office was earlier a place dominated by fishing. However, after the Second World War, the fishing boats and the special fishing methods that were used on the island met hard competition from industrialized shipping companies. At that time, many fishermen started to use their ships to transport oil in the harbour of Gothenburg. Later on, they bought ships built for transporting oil. On this island with around 1,400 inhabitants, most of them, especially the men, work in the shipping industry. Today, there are 14 different shipping companies, mainly family owned. People say that they have a shipping culture with roots in a traditional fishing community.

There is resistance through distancing being practised, when the people on the island reproduce their collective community. And for this community, ships play a central role. They are stable and long-lived which means that they often outlive both people and companies. But there is also a competence ladder: as a member in this culture, you should strive to become a sea captain. And, as will be illustrated, sea captains guard the culture and make sure it is maintained. This shipping community, that in many ways can be described as an occupational community, is reproduced by small talk, gossip and knowledge sharing, etc. about ships, people and companies that, in theoretical terms, can be described as the construction of a hidden script.

During the many visits to the company during the study, people “spoke ships” almost all the time, as part of their everyday life. They spoke, for example, about different propellers that they have been using on different ships, what new solutions other shipping companies had chosen to use on their ships, what people on other ships say about different propellers and so on. It is this “shipping talk” that creates the special culture on the island. Those people that come up with new innovations that lead to the creation of new ships of a high quality were held in the highest regard. People involved in the study wanted good ships with machinery that works well and is easy to manage. This means that the shipping company does not just order ships but spends a lot of time sketching how they want their new ship to be. They use their experience from earlier ships and try to solve earlier practical problems with changes or innovations.

In this community, or the special work culture, quality was something that was measured and judged according to several special criteria. These criteria concerned how a ship actually works. But it also included the feeling for the ship’s personality. The people in the study claimed that when entering a ship you feel if it is a good ship or not. This ability to feel can be seen as an example of the way members of a special culture make distinctions between themselves and outsiders. It was important to have experience of ships, not only of work on-board but also at the shipping company’s office. You should learn what a ship is and what life at sea is about. Moreover, it is through being around ships that you learn the “talk about ships”. This is a further way to exclude people who lack this experience.

One day one of the founders of the shipping company showed me his collection of data; photos together with clips from newspapers about different ships registered with a Swedish flag. At that time his collection of data on ships took up most part of the living room in the house where he lived. The following day when I sat there and looked at different folders the founder came by with a person that he presented as one of his shipping friends. We all sat down in the sofa and started to talk about different ships.
The founder went through the folder with photos on the shipping company's newest ship. Together we looked at photos showing how the hull was built in Rumania. In particular, one special photo was pointed out which showed a close up of the hull. The shipping friend commented on the fact that he could see that the yard had made a very good job with welding. The founder agreed and also said that it was very well made. When the founder together with his shipping friend looked in different folders they told stories and made judgments about different ships.

A ship, in itself, can be seen as a public space for this kind of talk through which the hidden script and also a social identity were constructed. On the tanker ship, people gathered and talked mainly in connection with meals. In connection to the five daily food intakes (breakfast, in-between food breaks, lunch, in-between food breaks and dinner), coffee was served in the coffee room. Most of the conversations that could be witnessed happened during these breaks, together with visits up on the captain's bridge. The conversations often concerned ships, oils, new propellers, old propellers and experiences from other ships. Anecdotes and stories about other shipping companies and news about what they were up to were also common.

During the coffee breaks, a lot of small talk took place about a new ship and, sometimes, conflicts with the shipping yard that had built it. In these conversations, people on the ship positioned themselves as people that know what works better than the people in the shipping yard. This was something that became even clearer when the captain showed me around the ship. I was told that the shipping company had one man in the shipping yard at all times during construction. The yard continuously asked the representative questions since people in this yard lacked practical experience of ships. One person within the crew told me that he was sceptical of the shipping yard's “fascination with computer calculations”. He explained that, if you trust and follow computer calculations, things will come out wrong. At the shipping yard, they cannot handle the part that concerns experience - they cannot do practical measurements and, instead, they put too much trust in calculations. This judgment was made in connection to a discussion about the actual dimensions of the tankers and the autopilot that they had some difficulty in fine-tuning. A common word that was used among the crew to describe people that do not understand the importance of experience and quality was “politruker”.

In the coffee room, the crew often discussed how different technical solutions worked out and evaluated the use of different pumps, grease guns and so on. During these discussions, experiences and opinions were exchanged and debated:

- How are things going? Have you checked x?
  - Yes, but y is also defective.
  - There is probably no need to worry. This one is better compared to what we had before […].
  - I thought I heard some strange noises from x. It sounds like something is loose […] don’t know what it can be […].
  - Do you have to take away z before you can check x?
  - Yes (and then a detailed description […]).

Other discussions on the ship concerned persons on the island or on other ships, events on different ships that crew had previously worked on, if someone had bought or sold any ships, together with expressions of different opinions. One day, for example, the financing of ships was discussed. I was told a story about when the captain, together with the other owners, had visited the bank and made a presentation of a ship that they wanted to buy. They showed calculations and made it clear that it was possible for
them to pay the amount the bank requested. But their loan was not approved because, at that time, the bank had a policy of not lending to shipping companies. The storyteller judged that banks had problems when it came to distinguishing serious shipping companies from speculating ones. In earlier discussions, I had heard some critical views of a certain bank. Since the same bank turned up again in the discussions, I asked for clarification. “You don’t like this bank?” “No, because they follow rules [...]”. The people in the shipping company have their style and their way of judging what is good and what is not. Very often, they make references to feelings and experience and often blame formal rules (most often from outside their community) for being too rigid and alien to their practice, their reality.

The manager illustrated the importance of ships as cultural objects when he told the history of the shipping company. It was a story about the family, but especially a story about ships, starting with the first tanker ship, its size and where it operated. Then the next ship was described. It was a little bit bigger and sailed to harbours further away from Gothenburg. For each new ship that the family had bought, the innovations that had been added were explained. It was also explained that the ships the family had built for themselves were of the special style of the island. The economic thinking in the company was expressed in this story. By making sure that the ships had a high second-hand value, it was possible to sell them and buy a new one that was a little bit bigger and better, and so on.

At the time of the visit to the tanker, the oil freight market was slow. But the other tanker that the shipping company had was expected to cover possible losses from this new ship. During the years of the study, I never heard of a ship being built for the market. Instead, according to the small talk I heard, ships were built for the sake of quality. From this point of view, the crew sometimes complained about the shipping yard or the bank, pointed them out as responsible for any specific equipment on the boats that they thought could have been of higher quality: “They only think about money, money, money [...].” However, this does not mean that they lack any forms of economic thinking, quite the opposite. But their way of economic thinking is about making sure the company survives, even if the market is slow. Therefore, their focus on quality and good performance, together with avoiding unnecessary costs, can be described as a certain kind of economy.

However, the company does not just keep distance to outsiders and work in the hidden. They make declarations and give account of their way of working – and try to make outsiders understand that things need to be done according to their style. That is, resistance through persistence. When the company received their new built ship and did their first trade, some people in the company had worked on designing the ship (together with an architect) for several years. On this first journey, they made a stop at the home harbour. The school at the island was closed down so the children could see the new ship. People from oil companies, banks, shipping yards, shipbrokers and other shipping companies were invited to see and hear about the new features and innovations the new ship had. They showed their work and explained it in what can be seen as a form of resistance through persistence. They did not just declare their values but tried to make people from, for example, the bank understand why their ideas about quality and certain machinery work better.

Resistance in an orchestra
Our second illustrative case of resistance to the neo-liberal project is a chamber orchestra. The musicians, much like the seamen, create cultures and organize
themselves in a way that makes them difficult to govern from the outside. However, the musicians differ in some ways from the seamen. Among the musicians, there is resistance through distancing, but it seems to be easier for the shipping company, located on a relatively isolated island, to keep and reproduce their own culture. Musicians seem to be more worried about their economic conditions and the presence of non-musicians making economic decisions. Even if the musicians, in many ways, are successful in creating a distance, they do not control the management, as was the case in the shipping company that could more freely develop a hidden script. Instead, the musicians demand active involvement in decision-making processes, for example, in recruiting new members to the organization, deciding on the budget and deciding on the yearly programme.

This case illustrates how musicians avoid governance from the outside of the community of musicians. The orchestra dates back over a 100 years, but has taken different shapes over time. Originally, the orchestra provided two types of music activity in the region; military and church music. Around the middle of the nineteenth century, the idea of music for its own sake started to appear. The orchestra started to play more music without a clear function connected to any specific external organization. The orchestra increasingly consisted of amateur musicians who played for their own pleasure, in combination with professional music teachers who wanted to develop their chamber music skills.

During the twentieth century, the performance of autonomous music developed gradually with the building of a concert hall in the city that became the home of the orchestra. As a result of this development, new relationships with actors within the music field could develop, such as conductors and guest artists. In the beginning of the twentieth century, the orchestra appointed their first full-time employed musicians based on new funding from the Swedish Union of Orchestra Association and other public funders that wanted to fulfill various political and cultural goals through the orchestra. The strong emphasis on cultural goals enabled the orchestra to develop its repertoire relatively freely and initiate long-term projects that were of interest to musicians for mainly artistic reasons. Several different ensembles coexisted in the concert hall for a long period of time, focusing on different kinds of repertoires with different combinations of instruments.

However, in the 1980s many organizations in the public sphere were reorganized as a response to increased financial restrictions in the public sector as a whole. Financial constraints brought the question of the efficient use of financial means to the table also for the orchestra, which meant merging the different activities that were going on in the concert hall into one main orchestra. This resulted in more efficient use of financial resources but also a positive change for the artistic work, since the artistic goals could be more precisely formulated and all efforts were gathered around one main artistic achievement. This development ultimately took the shape of creating one elite orchestra with a new name in 1995.

In 2002, the orchestra encountered severe financial problems after a long period of poor financial control. In the end, the municipality, as the main funder, stepped in bringing a larger degree of financialization in terms of an increased dominance of financial control and responsibility. The increased responsibility meant that the artistic activities had to be much more closely linked to the budget frames, and financial reports had to be communicated to the funders more frequently. A CEO with a financial background was appointed for the first time, and financial responsibilities were delegated to lower levels in the organization, including to artistically responsible individuals.
However, the self-governance in the orchestra and the work of musicians remained unchanged and even appeared to be strengthened over this period of time as a response to the overall financialization of the organization. A construction of a hidden script could be observed. This could be seen particularly in the logic and reasoning that surrounded the activities of the orchestra. Big and costly investments were talked about, even in times of crisis, as necessary purely for artistic reasons but in the most serious way among musicians and the artistic management. One example was the general opinion among musicians that the whole roof of the concert hall must be lifted, since the acoustics were not as good as the orchestra needed it to be. Such reasoning comprised a strong element of the hidden script and created a distance to the new financial reasoning.

The history of the orchestra, while public in many senses, can be viewed as part of the hidden script, revealing an orchestra rooted in strong traditions and values that still stand as a cornerstone of the orchestra’s existence. As an orchestra, this is not unique. Since the rise of bourgeois society, and the growth in popularity of classical music (and symphonic music in particular) in the nineteenth century, the aesthetic belief in music as an end in itself started to gain ground. This was, in turn, linked to the romantic ideals and the conception of the self (see, e.g. Froebel, 1887, p. 2) where the destiny of all things is seen to be to unfold their true essence. This nurtured the idea of orchestral classical music as the highest and purest of all music genres. In the orchestra, it could be observed that the work of being a musician was all about the music and that the music even seemed to have inherent elements that affected musicians as human beings. Musicians often talked about the music as developing you as a person. By becoming a musician, you also learn certain life-world values, such as patience, respect for structures and others’ competencies, as well as hard work and learning to endure very harsh criticism and making something positive out of it. These were then traits that were talked about as unique and general among musicians, but not necessary traits among others.

According to the hidden script created among musicians, the main purpose of the work of the orchestra is not to fulfil some external function or purpose, but to create the best possible performance of a particular piece of music possible. Creating good music and good performances is a purpose in itself. Music is sometimes performed for an audience. But beside the audience, the musicians, as a social group, appraise each other and, as elite musicians, they themselves are the ones that are best placed to assess a performance. A musician explained that it was not decisive what the audience thought of the concert. “Of course, it is nice if they like what we are doing, but we can be very happy with a concert that is not appreciated by the audience, and vice versa – the audience can be very thrilled with a concert that we musicians thought was mediocre or even bad”.

In the orchestra, small talk in breaks and after concerts was a crucial part of reproducing the internal taste and culture among musicians. One musician described the culture as “a culture of opinions”. The main part of discussion and small talk always comprised opinions about the conditions of their work, of the music, performances, other musicians and other orchestras. This was also an important part of maintaining “the hidden scripts” that were important to the feeling of a community. Musicians judged each other in these breaks, using the hidden script as a yardstick. In other words, you get judged based on your ability to follow the social values and codes that are created in the musicians’ community.

During research visits to the orchestra, as soon as another artist outside the orchestra was mentioned, it was accompanied by a long list of opinions and stories.
about the work and career of that artist. For example, one musician was allegedly “banned” from several orchestras since he had made interpretations of traditional music pieces that were so daring and “new” that it was almost not serious. Such stories upheld the idea that the strong traditions of the profession were still very relevant and still controlled the core of the work. It also upheld the idea that the values created in the collective occupational community were still superior to financial values. The fact that the artist always drew full concert halls, and was thus a good product from an accounting point of view, did not compensate for the poor opinion of fellow artists.

Besides creating a hidden script through small talk, another way of creating distance could also be observed. During coffee and lunch breaks, musicians and administrators did not often share the same table and did not have the informal conversations that musicians had with each other. Distance was created between the musicians and the administrators. And distance was created through a feeling of being threatened. Even though funders were happy with the organization’s performance and the organization had gained strong legitimacy in the city, musicians still emphasized that, any day, a new politician could take over and the orchestra could, as a result, be closed down. Musicians often adopted an “extreme” view of financial logics and their consequences, something that served the purpose of saying that financial logics and reasoning must be avoided totally in order to protect the existence of the orchestra.

A recurring complaint was that outsiders could never understand what the work of a musician was all about. In particular, outsiders could not understand the amount of work that a musician had done over his or her entire lifetime to get to the current position, and could not have the informal conversations that musicians had with each other. Distance was created between the musicians and the administrators. And distance was created through a feeling of being threatened. Even though funders were happy with the organization’s performance and the organization had gained strong legitimacy in the city, musicians still emphasized that, any day, a new politician could take over and the orchestra could, as a result, be closed down. Musicians often adopted an “extreme” view of financial logics and their consequences, something that served the purpose of saying that financial logics and reasoning must be avoided totally in order to protect the existence of the orchestra.

For the individual musician, work is demanding, especially when it comes to the extreme level of detail that the musicians and the orchestra focused on. Coming together and sharing experiences is one way to overcome such pressures. Smaller groups of musicians met regularly to discuss different ways of playing a few brackets of the music, different bowings and different choices of fingers to use for different notes. Each note is to be played in exactly the right way, not too high or too low, and practicing this exactness could take several hours for only a small part of the music piece. In a CD recording that was observed, the level of detail was apparent. Only a few seconds of music was played, followed by a discussion with clear detailed instructions from the conductor as well as the producer of the recording, sat in a room on another floor in the building listening to the recording through headphones while watching the orchestra and the conductor on a screen. The producer instructs: “at the end of bar x the second violin disappears a bit, the note “a” in bar x is a fraction too low in intonation, I wish to remind you of the phrasing of the two notes in bars x and x” (Brettell Grip, 2009, p. 16).

In order to be able to work on details and to manage the demanding work, many musicians emphasized the importance of their own practice room. Many of the
interviews with musicians were conducted in their rooms, rooms that appeared to be a combination of “an office” and part of their home. For example, one musician had a large collection of clothes and shoes in her room. Yet others had posters and other memorabilia that had a particular importance to them personally. Many talked about the importance of having a place to get some quiet time before a concert or the possibility of a short rest between rehearsals. An oboist talks about how her room is crucial, not least because of the practical work that is required for the maintenance of her instrument:

Having a room is very, very important to me. I need to have all the reeds in order; it would not be easy to keep track of them if I didn’t have my room. I need to have all my different reeds, know exactly where I was in the process of making my reeds and keep track of different reeds of different quality (Brettell Grip, 2009, p. 161).

According to musicians, having their own rooms comprised an essential part of the success of the collective work, since the work together with others had to be prepared meticulously by each individual beforehand. However, many musicians were worried that financial pressures could endanger their rooms. One musician said that it would not surprise him if the municipality would come up with the idea that these rooms could be used for other more lucrative purposes. A general feeling of not being understood by funders was apparent. Funders and stakeholders could never really understand how demanding the work was, or what the work was really about. This idea, and the threatening feeling, seemed to strengthen the ties between musicians. Many musicians feared the logics of the accounting element in the organization, for example, by being worried that someone would come up with the idea of renting out rehearsal rooms in order to make some extra money. The question whether or not musicians actually could produce the same amount and quality of output but with lesser resources was always a frightening theme to musicians.

When it comes to resistance through persistence, the musicians as a collective community tried to influence decision making. For example, during a previous financial crisis in the orchestra, the management experienced strong pressure from funders to change the control of the organization. One means of better managing the costs of the artistic operation was to move the responsibility for the budget to the artistic manager rather than the general manager. In this way, someone with strong legitimacy in the occupational community was also in charge of costs, which created a feeling of comfort and acceptance among musicians. Because of this, musicians did not only exercise resistance through distancing, but were more inclined to exercise resistance through persistence by arguing for decisions that were good for the operational core. Musicians also took part in meetings at many different levels, both meeting with funders, participating in board meetings and managerial decisions. Since the collective community was strong among musicians, and they had succeeded in creating a distance through the values and ideas surrounding their work, and the inherent distance to financial logic within that community, musicians appeared to feel comfortable and “safe” enough to forcefully participate in important organizational decisions and events.

**Collective resistance for the sake of good music and good ships**

Resistance in the shipping company and the orchestra had several similarities. Both were grounded in a collective community built up around a hidden script of collectively created and expressed values about quality and how work should be done. By resistance through distancing, it was possible to keep a distance from neo-liberal...
technologies of control and thereby hinder individualization. There were also similarities when it comes to resistance through persistence. Both the orchestra and the shipping company gave accounts to outsiders of why they needed a collective community.

However, there were also some differences in the strategies of resistance. The shipping case illustrates more of a pure resistance through distance, since they can create a distance with their whole organization (including management) from the outside world. When they make resistance through persistence, it is more a declaration to the outside world. In the orchestra, the musicians and artistic management needed to distance themselves from the administrative and financial functions of the organization. Therefore, resistance through persistence was going on more frequently and at the same time as distancing. The musicians needed to influence the other part of the organization by demanding a say in the overall running of the organization. However, in both cases, collective resistance seems to be successful when resistance through distancing is combined with persistence.

Important for the collective communities were hidden scripts, created in local public spaces in a shelter from outsiders’ influences. These local public spaces made it possible for the members of the collective communities to meet, gossip and talk about problems, exchange ideas and experiences.

Thus, it seemed critically important for the seamen community to have meeting places to avoid isolation on-board ship. The same was true for the orchestra, where having a room next to others and to practice together with others was considered to be a crucial part of life as a musician. A room for the musicians meant to be able to feel “at home” but, at the same time, be close to others. The collective community seemed generally challenged by a lack of public spaces and lack of time for socializing, for example, between rehearsals, before a music performance or during coffee breaks on the ships. These local public spaces made it possible to talk the talk of seamen or of musicians.

The hidden scripts that could be found in both the shipping company and the orchestra expressed an alternative value system (to the financial logics). The hidden scripts consisted of judgements and discussions about the quality of the ships or high-quality music. The people included in the studies gave accounts about their individual actions and tried to present themselves as being a good seaman or highly ranked musician. But they also judged each other’s performance. When shipping men or musicians talked about their work, they assessed the notion of quality using criteria that valued quality for its own sake. Often, such judgments were linked to feelings, intuition and experience. For example, you feel it is a good ship. You feel its personality. There was a clear parallel here to how musicians recognized good music: when a musician hears the music, he or she can intuitively judge if it is music of high quality or not. It should be noted that neither the shipping experts nor the musicians had the opinion that their perception of “quality” was something subjective. Looking at fragmented parts or at certain key ratios was not enough to assess quality. Moreover, a good member of the shipping community or musicians’ community is considered to be one who has developed good judgement.

Informal communities or occupational communities (Van Maanen and Barley, 1984), are often described as having a flat and informal organization structure. However, in both the shipping company and the chamber orchestra, the collective communities had a hierarchy that was connected to a competence ladder of practice and that played a vital role in upholding the strength of the community. In the shipping company, it was important that the CEO and the other managers were captains and had experience working on ships. They had learned what a ship is and learned the talk about ships.
In the orchestra, the formal leader was ultimately the conductor who upheld traditional values, such as the value of music existing mainly for its own sake. Thus, the authorities in these organizations were considered to have a lot of knowledge, practical experience and kept the outsiders' opinions at arm's length. This made it difficult for neo-liberal technologies of control to enter the informal community. In this hierarchy embedded in the collective community, being a management expert or an expert in finance could not compensate for not being either captain or conductor.

According to the collective communities' hidden scripts, financial thinking was judged as something that stood in conflict with a quality ship or a good music piece. However, there are discussions in both the shipping company and the orchestra about economic concerns. Much of the everyday talk that could be observed during visits to the shipping company and on-board ship revolved around the struggle between high-quality ships with good performance and survival in a tough market. Worries about the financial situation made people in the shipping company focus even more on how they could improve their performance. And, even if much money is involved in the shipping business, when the management gave accounts, it was to explain that they have good ships – if possible better and bigger ships compared to your neighbours on the island. By tradition (probably explained by Christian liberal Church tradition), it is considered to be something ugly to talk about money on this island.

Conversations between musicians revolved around music, instruments and how you, as a musician, could improve your skills. But there were also worries about the tough situation and the difficulty in producing the best possible music according to professional standards on the one hand while also surviving in a tough market with endless alternatives for audiences and decline in interest in classical music. The worries about the future appeared an important and regularly occurring aspect of the discourse and culture among musicians, almost seeming to comprise a part of the identity of being a musician. In times of financial pressure or organizational change, orchestra members discussed new demands and changes against their professional values and criteria. For example, members were, in some cases, positive about external forms of evaluation of their work, but did not perceive that financial measures could in any way be related to or used in evaluating organizational output. However, in certain situations, such as when a member with a strong identity in the collective community of the chamber orchestra decided to, or was forced to, take financial aspects into account and in doing so tried to translate financial values in terms that could be understood and respected by the rest of the community, this even turned out to strengthen the operational core in several ways.

The special skills and knowledge that both the musicians and seamen considered themselves to have are important for maintaining a collective community. A ship and a music performance can be described as unique "products". Or even mystified, since the knowledge you need for dealing with such unique products cannot be structured and formalized – it can only be understood by members of the collective communities. These unique products make it difficult for outsiders to control and govern the practice since they simple do not understand what it is about. One may wonder if such unique products actually are invented just because people want to avoid being governed? An important part of the notion of quality was that it was perceived as something that no one, outside the occupational community in the respective fields, would be able to assess. An audience could appreciate a concert but, if they were not musicians, they could hardly judge the "real" quality of the performance. The professional skills, obtained by people who have been on ships or played in a certain orchestra have been
collected over long periods of time, with hard work and practice, were judged much more important compared to the opinions of outsiders. We also note the importance of music and ships as stable things that the collective community was built up around. Ships have their own lives and often survive the crew. The same holds for the musicians: instruments and music pieces live their own lives, have their own histories and are expected to outlive all musicians and orchestras. It might be that stable things, such as ships and music, facilitate a collective community and thus also collective resistance. They function as something that brings individuals together and gives them something to share and to talk about. In other words, stable things, such as ships, sustain a collection of guiding stories that form a common sense (Arendt, 1958). This could be compared to work processes where the work is fragmented and each individual works either on his/her part in separation from others. The fact that you work with the same thing together with others (whether a ship or a music piece) enhances the collective community and collective identity.

Conclusion
When it comes to studying resistance to the neo-liberal agenda, and especially possibilities to renew and reproduce social capital and protect it from being broken down by individualization, we have found it fruitful to concentrate on collective communities and to couple Scott’s (1990, 2009) notion of hidden scripts to resistance through distancing and persistence (Collinson, 1982, 1984). Through these analytical concepts, what we learn from the cases is that collective resistance is formed in a hidden script and that resistance through distancing is effective if it is combined with resistance through persistence. It is resistance through distancing that prevents the collective community from breaking down through individualization. And if one has to talk about identities in the orchestra and the shipping company, we want to point out that it is about rather stable social identities embedded in collective community.

In this paper, we have concentrated on collective resistance and how resistance through distancing works in practice. Our two cases deal with practices that are about making things together: when you play in an orchestra you do it together, and the same when it comes to the work of shipping company. Our focus has not been on individual resistance, arising as a direct reaction to dominance, but instead resistance rooted in collective practice. For this reason, we have taken collective work cultures and organization as a starting point for explaining resistance. Thereby, we differ from Collinson (1992, 1994) who concentrates on subjects’ possibilities to form their identities as a reaction or in relation to discourses of domination.

However, it should be noted that a strong collective community built up around a hidden script might lead to conservatism, where members confirm each other. Possible insights from other perspectives and from other people are dismissed for not understanding what the practice is really about (Forsberg and Westerdahl, 2007). But the neo-liberal project is of no help here since it is incompatible with collective communities and tends to crowd-out instead of challenging its conservative elements. Therefore a discussion could be initiated about the way control systems could be implemented and managed so that the collective community built up around the practice is not de-legitimized or diluted. An alternative for organizations that are struggling for long-term survival would be to see organization as something that is includes different kinds of principles of organizing (principles of hierarchy, market/individualization and community) and discuss how these different ways of organizing combine and strengthen each other (Thompson, 2008). When it comes to the role of
accounting, this means a sort of accounting that is not developed for the neo-liberal project but an alternative one that could challenge the collective community built up around practice rather than crowding it out. Thus, accounting needs to be more complex and more linked to different forms of accountability (Patel and Rayner, 2012).

There is a potential in ethnographic studies to understand the complexity of resistance since this is something that often goes on in the hidden. This paper illustrates the value of ethnography as a research method. It is not only about collecting data in a specific way but as a way of, over time, coming closer to the organization’s inner workings and understanding the hidden script. By understanding the more personal dimensions of organizational life, ethnographic research as a method enables the researchers to, in even more detail, understand and portray the extremely complex and often subtle interplays between different levels of society. In the cases studied here, the real workings of resistance and the elements of the organizational cultures that created resistance would not have been possible to grasp using some other kind of research method.

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