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Forthcoming in CRITICAL PERSPECTIVES ON ACCOUNTING

HUMOUR AND HAPPINESS IN AN NPM WORLD: Do They Speak in Jest?

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ABSTRACT

This study examines perceptions of humour and happiness in a world where NPM ideas have a profound influence on many aspects of everyday living. The researchers interviewed comedians and their circle of co-workers at comedy festivals. Comedians seek to make us laugh, but this paper examines whether they have a serious message, too. This research reveals comedians as critical thinkers, as edge-workers who challenge convention with a particularly powerful critique of the primacy accorded to managerialism in public services and in contemporary society.

Key Words: Comedy; NPM; Humour; Happiness; Edgework

1. INTRODUCTION

The NPM has become a dominant reference point for many governments (particularly in Anglo-Saxon countries and their emulators) in the reform of their public sectors. However the NPM has become a severely contested domain. Policy makers, management consultants and governments are the advocates of its implementation, with critical scholars challenging the presumption of NPM efficacy (Watkins and Arrington, 2007; Lapsley, 2009). This paper examines the observation that we live in an NPM world in which the private sector is perceived to be better, in which private sector management techniques and practices are adopted in the public sector and in which a preoccupation with the quantification of all aspects of life is regarded as both feasible and desirable. This paper takes the unique perspective of examining the perceptions of comedians on the impact of NPM on everyday living, as an indication

of the pervasive nature of NPM thinking in society. This perspective recognises the importance of comedy in popular culture. In particular, this approach acknowledges comedians' critiques of all aspects of government policy making as increasingly influential with members of the public, who may regard comedians and satirists as a legitimate alternative news source (Lichter et al, 2014, p.3).

This paper examines comedians' perceptions of NPM influences in contemporary society. We seek to answer the research question of whether comedians are members of society's critical thinkers. Comedians may be seen as making citizens happy with their humorous and satirical discourses. The interplay of their humour and NPM trends in contemporary society is addressed by focussing on the activities of participants in comedy festivals to gather their perceptions of humour in an NPM world, in which neoliberal values appear to dominate in many aspects of everyday life. This research examines the tension between critical humour and the utilitarian ideas of happiness which have been embraced as part of the NPM phenomenon. The results of this study show that there is a particular challenge from comedians to the *commodification* of humour and happiness as commercial activities. The mobilisation of happiness and humour by organisations, including different levels of government, raises fundamental questions over the extent of, and manner of, the use of these ideas in and by government and government bodies. This paper reveals the perceptions of comedians in articulating reactions to the dominance of neoliberal values. This study identifies these comedians and their associates as critical thinkers and opponents of the managerialist agenda of NPM. These comedians are edge-workers (Lyng, 1990, 2005) who challenge prevailing, conventional, establishment views. This study also makes the following contributions to the critical accounting literature: (1) a novel study of a sector of society which has been neglected within the accounting literature and (2) a novel research design which has the potential to be adopted for other research studies.

This study draws on the experiences of a non profit organisation in fostering popular culture to explore the phenomenon of humour. This organisation organises a comedy festival. This paper explores the cadre of comedians and their associates who participate in this and related comedy festivals to examine their perceptions of humour in a variety of contexts. These contexts include perceptions of humour and happiness within organisations generally, but particularly in cities and governments. The findings of this paper suggest that humour and happiness may be regarded as essential parts of everyday life, which are of immense value to all of society, but the commodification of humour and happiness draws a critical response from comedians.

This paper is organised in four sections. First, humour and happiness in an NPM world is explored. Second, the theoretical perspective of edgework (Lyng, 1990, 2005) is outlined. Next, the research design, a novel approach to interviewing key actors in the field is explained. The penultimate section of this paper sets out our results. Finally the conclusion reflects on key findings and a future research agenda

2. HUMOUR AND HAPPINESS IN AN NPM WORLD

It has been suggested that neo liberal policies based on ideas that competition is inherently beneficial and that the State is less efficient than the private sector have

spread from a primary focus on economic markets to a wide range of activities and services within contemporary society (Schmidt and Thatcher, 2013, p.17). These ideas and policies gained considerable traction in the late 20th century in the Thatcher era in the UK, but this was part of an international trend away from state-centric to neo liberal political and economic policy making in the advanced economies, in the former communist regimes and in developing countries (Evans and Sewell, 2013, p.35). Radcliffe (2013, p.56) observed that Friedrich van Hayek is the economist who is most widely associated with belief in market forces:

“ Von Hayek emerged as the poster child for market fundamentalists when Margaret Thatcher, in a now mythicized incident, angrily waved his *The Constitution of Liberty* (1960) at a political event, saying “**This is what we believe**”.

This perspective presents the market economy as a ‘fact’, as a ‘natural order’ which ‘inevitably encourages citizens to interpret the world in ways that are consistent with market principles’ (Radcliffe, 2013, p.55). This perspective focuses on market efficiency and wealth creation while ignoring the distribution of that wealth.

Furthermore, Schmidt and Thatcher (2013) have suggested that the dominance of neo liberal thinking in the late 20th century is not contested, but express some surprise that the immediate challenges of the 21st century, such as the dot com bubble at the start of this century and more recently the global financial crisis which started in 2008, have not weakened the influence of neo liberal thinking. Indeed the 21st century has seen an embracing of the ideas of reducing public expenditure, increasing liberalization, and imposing ‘market discipline’ through austerity programmes (Schmidt and Thatcher, 2013, p.xv). Indeed, at a time when the public sectors of many economies have faced severe reductions in funding, these austerity programmes can be seen as the culmination of a set of policies which challenge the *raison d’être* of the public sector (Lapsley and Skaerbek, 2012). As Lipsky (2010, p.215) commented:

“The rise and persistent strength of the conservative perspective on public policy, through academic and scholarly outlets as well as the pronouncements of political leaders, has promoted the view that government is intrinsically inefficient and inherently wasteful. According to this perspective, government should be small and taxes low. In addition, markets and market mechanisms, in contrast to government, are said to produce optimal outcomes and lead to innovation and lower costs “

The implications of the adoption and implementation of neo liberal ideas have been documented in the seminal articles by Hood (1991, 1995). These New Public Management (NPM) ideas give primacy to market mechanisms over State provision of public services; privilege notions of managerial thinking and private sector ‘big business’ over the discretion formerly exercised by professions; and, fundamentally they present a results-driven fixation with the quantification of all aspects of life in the pursuit of efficiency (Hood (1991, 1995). These facets of the NPM world have become embedded in society (Lapsley, 2008). In this belief in quantification, accountants and accounting have prospered (Hood, 1995). There is an industry of specialists which translate, implement and oversee the application of these NPM ideas, including auditors (Power, 1997) and management consultants (Lapsley, 2009). These mechanisms facilitate the colonisation of NPM ideas as they search for new domains, including public services, such as health care (Lansley, 2005), despite the rejection of its marketisation by political opponents. This drive to replicate private sector practices within public services, with the reification of all that can be measured

and quantified, captures many facets of everyday living in contemporary society. However, there is some international variation in the adoption of these practices with the Anglo Saxon world the dominant setting for these policies to be adopted (Pollitt and Bouckaert, 2011).

This neoliberal thinking has spread widely in contemporary society and has even engaged with ideas of happiness. Indeed, there is an increasing amount of literature which is dedicated to the issue of **human happiness** (Achor, 2010; Bok, 2011; Blanchflower and Oswald, 2011). The `happiness` writers offer a very distinct, positivist world view. The influence of the neoliberal thinking which ushered in NPM in, and by, governments resonates with the thinking in this stream of `happiness` writing. This line of thinking has antecedents in the longstanding utilitarian view from Jeremy Bentham and John Stuart Mill that societies should seek to achieve the greatest happiness for the greatest number of citizens (Smart and Williams, 1973,p.9; MacCormick, 2008, p.107; Melia, 2014, p.95). The contemporary strand of this literature promotes the idea of happiness (Easterlin, 2001; Butler et al, 2011), particularly in the context of work. This idea has been seized upon by organisations, by governments and by commentators preoccupied with the measurement of all facets of everyday life(Achor, 2010; Bok, 2011; Blanchflower and Oswald, 2011).

This literature presents a positive, instrumental view of everyday existence. This fits well within NPM thinking. This literature offers:

1. Self -help for those who are seeking happiness (Webb, 2011),
2. Encourages cities and other organizations to embrace ideas of happiness as valuable goals (King, 2013),
3. Fosters the idea of measuring happiness as a key indicator of the strength of governments and society (Easterlin, 2001).

There is a tension between the `happiness` literature and a contrasting literature which demonstrates the significance of the critical side of humour, in a variety of contexts. These critical studies of humour offer a contrasting, sometimes underground or anti-establishment position. Satirical critiques of government policy by comedians can be seen as a key challenge in political debate (Lichter et al, 2014).Humour has also been an important factor in creating collective identity in social movements (Fominaya, 2007). It has been deployed as irony by protest groups (Cuninghame, 2007). It has been used as a theatrical device in totalitarian regimes (Romanienko, 2007).Humour has been used as a defensive shield by opponents of political establishments (Teune, 2007; Davies, 2007).Within the factory, Korczynski (2012) has studied labour processes and documented the manner in which humour is mobilised as `routine humour` or `routine absurdity` as an informal collective resistance to management control. These facets of humour capture the way in which humour empowers workers in constructing identities of opposition, in challenging the disposition of power in organisations and as a subversive force which can undermine management control (Butler, 2013).

These are all interesting contributions to the literature on humour and happiness. However, there remains a need for contributions to this literature which are more critical than the ideological positivism which is expressed in, or implicit in many studies of `happiness`(Westwood and Johnson, 2012). This is particularly so in the context of organisations and government. In this respect, studying political context

and the State in action opens up the possibility of unpacking the wider significance of humour in society (Billing, 2005, p.33). This paper offers a critical understanding, both of the significance of humour and the meaningfulness of 'the happiness project' in organisations, particularly cities and governments.

3. THEORY: LEISURE, WORK AND EDGEWORK

This paper mobilises ideas from the sociology of work to interpret the significance of humour in an NPM world. The classic division of leisure and work (Veblen, 1899: 1953) does not capture the nature of humour. In particular, for participants in the leisure activity of comedy festivals, their work is a leisure activity for someone else. This raises boundary issues around humour as a social activity. Artistes may be having fun, but their fun may be presented in the context of commercial activity, blurring boundaries between leisure and work (Rapuano, 2009). Fragmentation of boundaries in society can leave members of society disenfranchised and without voice (Grugulis and Vincent, 2005). This phenomenon opens up space for expressions of humour to span boundaries and shape and influence how people think (Olesen, 2007).

In particular this paper examines the phenomenon of humour from the perspective of work as 'edgework' (Lyng, 1990, 2005). In his research, Lyng focussed on the voluntary nature of risk taking in society. He observed that many types of work in contemporary society deprive people of the opportunity for action that is 'conscious, purposive, concentrated, physically and mentally flexible, and skilful' (Lyng, 1990, p.871). A work environment which offers social constraint, conflict and contradiction (Lyng, 1990, p.871) is an environment which may propel people into edgework, particularly in their leisure time.

The characteristics of edgework, according to Lyng (1990) are: (1) the participants have high levels of skills, specific to the activity in question (Lyng, 1990, p.871), (2) a high degree of concentration is displayed by individuals in edgework, (Lyng, 1990, p.875), (3) for many edgeworkers, the experience may be more important than the outcome (Lyng, 1990, p.851) (4) edgeworkers exhibit an ability to maintain control of situations, which may be on the verge of chaos (Lyng, 1990, p.871) and (5) the success of edgework is chance determined, but they firmly believe their skills are the key determinant of success or failure (Lyng, 1990, p.872). All of this is described by Lyng as a form of 'experiential anarchy' (Lyng, 1990, p.875). These attributes identify individuals who reject the iron cage of bureaucratic regimes and who challenge and criticise and seek a more liberated existence within or beyond the organisation.

In this research, risk taking is conceptualised as a kind of boundary negotiation- the exploration of 'the edges'. However, these boundaries cannot be negotiated by relying on internalised institutional routines, instead, edgeworkers have to be capable of responding with innovative, on the spot strategies (Lyng, 1990, p.875). Research which uses these 'edgework' ideas is seeking to connect risk taking experiences to social structures and processes. This phenomenon can reveal attempts to escape from institutional routines, can identify emerging social orders and can be seen as an integral part of the fabric of contemporary life.

In his initial work, Lyng (1990) identified leisure activities and particularly sport as the locus of much edgework. Sport continues to be regarded as a leisure activity with significant potential for edgework (Breivik, 2010). However, the more recent work of Lyng (2005) identifies a number of activities within contemporary society in which participants are risk takers and push the boundaries of what is conventionally accepted behaviour. The edgework activities within contemporary society include academe (Sjoberg, 2005), financial markets (Smith, 2005), and crime (Hayward, 2013). This particular study extends the edgework analysis to an examination of humour, where we examine the propensity of comedians and their circle of associates to be edgy, critical members of society who push the boundaries of conventional thinking and offer challenging critiques and commentaries on government and public sector organisations. In this regard, the satirists who worked for the French journal, *Charlie Hebdo*, and who were gunned down because of their religious satire were definitely edgeworkers (BBC News, 2015).

4. RESEARCH DESIGN

4.1 Study Settings

The main source of information for this research came from comedians and related professions at festivals. These festivals are places of work for comedians and their associates. They are also meeting places where comedians from many countries gather to perform their art. This meeting place was a natural focus to gain access to comedians and to interview them in a relatively relaxed environment of familiar surroundings. This study primarily focuses on festival activities in the city of Edinburgh, but also makes reference to the city of Lund. Research on cities has been highlighted as an area of rich research potential (Lapsley, Miller, Panozzo, 2010). Edinburgh is a city of iconic status, rich in culture. In 1947 it established the Edinburgh Festival in the aftermath of WW2 to foster civil society (Bain, 1996). This official festival continues to the present day and offers a forum for great artistes of theatre, dance and music to perform to international audiences.

At the same time as the official festival was established, another festival was born in Edinburgh – the Edinburgh Fringe. It was formed by theatre companies and entertainers who had not been invited to the official festival but nevertheless turned up (Moffat, 1978). The Edinburgh Fringe was initially organised by student volunteers until a Festival Fringe Society was established in 1959.

The Festival Fringe Society largely consists of participants in its events as a cooperative non profit organisation with its major purpose to create a forum for popular culture. It has a wide range of entertainers, but has always had a strong vein of comedy shows. This `fringe` festival has a reputation for irreverence, for satire and for its celebration of leading exponents of `alternative` comedy. The Edinburgh Fringe is now the largest arts festival of its kind in the world.

The Lund Humor festival was inspired by the Edinburgh Fringe and commenced in 2010. It is dedicated to providing a Swedish forum for comedy and humour in a broad sense. At the same time as it offers a variety of comedy acts it serves as a meeting point for the comedians, actors and musicians that participate in the festival. Its participants are international. The organisers of the Lund Humor festival are regularly in attendance at the Edinburgh Fringe.

Unlike the Edinburgh Fringe the making of the Lund Humor festival was initiated by two entrepreneurs. Gradually the organisation of the festival has been turned into a separate non profit project within their production company. The festival is still in a growth state which is made possible by continuous inventions and experiments with organisational, financial and marketing solutions.

4.2 Research Instrument

The first stage of this project entailed a series of discussions with key actors in and around festivals. This included a comedy writer, a comedy actor, a stand-up comedian, two comedy actresses and a comedy performer. These initial meetings were a pilot study to inform the process of data collection. These initial meetings were undirected, open ended questioning of these subjects. This process demonstrated that the data collection phase of this project would be extremely difficult as those interviewed tended to wander across a range of topics. This made the process of making sense of their observations challenging. After careful reflection this research team devised a distinct method of data collection to address this problem, as described below. This research was undertaken by (1) identifying the manner in which humour manifests itself in contemporary society (2) documenting these examples and (3) compiling a set of Real Life Constructs (Lapsley and Llewellyn, 1995) based on these examples.

The research examines perceptions of NPM influences on everyday living. In the seminal papers by Hood (1991, 1995), the following seven key elements of NPM were identified:

1. Unbundling public sector into corporatized units organized by product.
2. More contract-based competitive provision, with internal markets and term contracts.
3. Stress on private sector management styles.
4. More stress on discipline and frugality in resource use.
5. Visible hands-on top management.
6. Explicit formal measurable standards and measurement of performance and success.
7. Greater emphasis on output controls.

The above elements refer to private sector mimicry (elements 1, 2, 3), on primacy to managerialism (element 5) and to quantification of activities (elements 4, 6 and 7). In this paper we seek to test out the application of these ideas in humour and happiness in government and public sector organisations.

The specific Real Life Constructs which were included in this study reflect different manifestations of humour: humour as protest; humour as government policy; humour as commodification; humour as organisational activity; the significance of humour in cities (see Table 1). These constructs are intentionally international in scope as the participants at these festivals are also international. They also offer opportunities to comment on the outcome of NPM type policies in government. The first construct is a means of exploring the comedians and their associates to get an initial idea of whether they are critical thinkers or edgeworkers. The remaining RLCs capture the NPM preoccupation with quantification (Exhibits 2, 3 and 6); the spread of managerial ideas such as strategy and benchmarking in public services (Exhibits 2, 4,5 and 6), the primacy accorded to accounting in all facets of life (Exhibit 3). At the second stage of designing the research instrument, the Real Life Constructs used in this study were

discussed at a meeting of performers (comedians, contemporary poets, events organisers, producers, city strategists) involved in both of the festivals in this study, as a kind of one off focus group (Bryman, 2004,p.348). At this meeting the merits of the specific examples of happiness and humour were discussed. This meeting resulted in certain of the exhibits being shortened and the Exhibits were rearranged in a new order.

4.3 Sources of Data

The research is based on a series of meetings with key actors involved in Fringe Festival activity in Edinburgh and Lund which were held from 2012 to 2014. This includes performers, conference and event organisers, TV producers, city officials, and politicians involved in the arts. These key actors were met on a series of 1:1 interviews and at group meetings to discuss the phenomenon of humour in contemporary society. In total 20 persons were involved in these discussions. The actual data collection process was quite distinctive.

The Real Life Constructs were used as exhibits as a basis for a conversation in interviews. Within these interviews, the constructs were presented as an exhibition which the interviewer and interviewee were attending and at which the interviewee reflected on what the various constructs meant to him or her. This resulted in a series of rich observations from these humorists on these various manifestations of contemporary society

Table 1: Real Life Constructs

Real Life Construct Ref No	Focus of Construct	Real Life Construct	Elements of NPM
Exhibit 1	Humour as Power (against government)	North Korean Citizen	N/A-Critical Thinking Reference Point
Exhibit 2	Happiness –As Measured by Governments	Happiness in the UK, and how to measure it	3.Private sector mimicry 6.Quantification
Exhibit 3	Happiness and Organisations	Happiness Advantage, (The Basic Package)	3. Private sector mimicry 4. Frugality 5. Management Visibility 6.Quantification
Exhibit 4	Humour in the Organisation	Lund University Mission Statement	3. Private sector mimicry
Exhibit 5	Strategies for Cities	City Strategy: Sustainable Sydney 2030	3. Private sector mimicry 4. Frugality 5, Management Visibility
Exhibit 6	How Happy is Your City?	How Happy Is Your City? Lisa Fanno for MSN Health & Fitness, USA	3. Private sector mimicry 4. Frugality 6.Quantification

5. RESULTS

The general results of this study reveal the effectiveness of an organisation, the Fringe Society, which is loosely structured and has a past as a near anarchic organisation. The manner in which it promotes popular culture has connected with a wide range of people from a variety of walks of life, different nations, and different cultures.

This is evidence of popular culture becoming embedded in cities – as a phenomenon which is keenly anticipated and widely supported. It is more than a forum or exchange of ideas. The festival is a magnet for the attraction of likeminded people. It is an essential part of the fabric of the lives of participants. From the perspective of officialdom and city managers, the presence of events, such as festivals, assume a role as part of the branding of the city. The importance of league tables in `urbanistics` gives a different, purpose, a different meaning regarding the presence of popular culture within city boundaries to city hierarchies

The results of this study are examined in two stages: (1) the role of government – the state as a catalyst for humour or as an overseer of national happiness (Exhibits 1 and 2) and (2) an exploration of the manner in which issues of happiness and humour as elements of popular culture surface in organisations (Exhibits, 3, 4, 5 and 6). These exhibits revealed various dimensions of the preoccupation with quantification in an NPM world and examples of managerial ideas extending into government and public service organisations.

The first part of these results focuses on government. It examines the nature of comedians` perceptions of a joke about state power.. This also affords insights into their receptivity for edgework behaviour. It also examines their perceptions over a state initiative to measure the happiness of citizens. The second part of these findings focuses on NPM type ideas in public services. This reveals the nature of the comedians and their associates and their perceptions of a more ordered, managed, structured society which Lyng(1990) identified as a major factor in edgeworkers seeking fulfilment by voluntary risk taking. The perceptions of those interviewed is intended to reveal whether this community is `on the edge` (Lyng, 1990, 2005) or whether they are more passive and accepting of a more managed, structured society.

5.1 The State, Happiness and Humour

The first strand of this analysis looks at humour and happiness in the context of government. This is a major forum for testing the voluntary risk taking attitudes of comedians. In a democratic society, ill-founded criticisms may attract opprobrium by the media and special interest groups which could adversely affect a comedian`s career, although there are cases which show this may not have adverse outcomes. In a totalitarian regime, the risks of confronting government policies are even more dangerous. To test out the appetite of our cadre of comedians for edgy behaviour, we had two exhibits in our virtual exhibition.

The first exhibit is a joke which is set in the totalitarian regime of North Korea. This first exhibit addresses the issue of humour as power in the context of the totalitarian state (see Exhibit 1). This part of the study is influenced by that literature which illustrates the dark side of humour, especially in the context of political opposition (Cunningham, 2007; Romanienko, 2007; Teune, 2007). In this study, the interviewees all accepted, celebrated and welcomed this joke as an example of the power of humour in the face of political intimidation.

The interviewees in this study declared this joke to be funny. The comments made by those interviewed focussed on the nature and effects of the humour. A set of comments on the uplifting nature of humour were made by many interviewees. They observed that a joke can make a difference when your life is at a low ebb (Poet/comedian). One dimension of humour is its ability to tackle delicate issues (Comedy actress) even in a situation where there is little or nothing (Comic performer). These comments are illustrations of the importance of humorous commentary on politics and politicians (Comedienne).

Exhibit 1 Humour as Power

- Korean citizen is walking on the streets, cursing Kim Il Sung's regime and the poverty that ravages the nation...
- **North Korean citizen: "We have no food, we have no warm water, we have nothing!"**
- Of course, as it happens in North Korea, a group of policemen quickly arrest him and bring him into an interrogation room. They beat him up, they make him sit on a chair and fire with fake bullets towards him just to scare him with the noise.
- After he's terrified enough, they let him go, thinking that he is too scared to do it again...
- After leaving, the guy starts talking by himself again, as he's walking home..
- **North Korean citizen: "We have no bullets, we have nothing!"**

However, the strongest comments on this joke referred to the nature of the totalitarian regimes in the joke. At one level this was seen as a very clever way of letting off steam (Politician responsible for festivals). This joke was regarded by one stand up comedian as the best feature in humour – a classic satire of politics because whatever we set up there can be flaws. In this way humour can give oppressed people a `breathing space`. But, most importantly, comedians expressed the view that humour has power in relation to oppression and that it should be used to comment on government policies that are contentious and `close to the bone` (comedienne) because it can have political impact (comedian). The above comments can be seen as comedians identifying with voluntary risk taking in the manner described by Lyng (1990). They endorse the use of intemperate language and jokes critical of political regimes. They are edgeworkers.

Finally, we show the comments made by a Producer of comedy shows, which reveals an interesting perspective on the nature of comedians, themselves:

“Interesting. In a horrible set up. A clever joke. An element of truth, working with yourself and humour are all good tools to make political points. All working together in a really intense situation. But a lot of comedians are terrible people to talk to. They

are so depressing. The success of their jokes is often based on a difficult life and humour helps you to deal with the difficult stuff “(Producer).

This latter comment identifies the power of humour but it also raises the issue of who these comedians are and how they became comedians. Lyng (1990) made the observation that many edgeworkers undertake this activity in their leisure time, as an escape from the world of the organisation. This applied to a group of interviewees in this study. This included a schoolteacher, an administrator, a catering assistant, a company director, an events programmer and two students. One of the reasons for their need for some other kind of employment was financial security. But others in this group of interviewees had become comedians after working in higher education, local government, publishing, journalism, banking, financial services. These comedians had stepped outside the constraints and routines of the organisation in classic `edgeworker` behaviour. It has been suggested that not all comedians are critical or on the political left (McElvoy, 2013). However, all those interviewed for this study were radical in political thought and critical of the establishment.

The second exhibit is used to examine reactions to the UK Government policy of measuring happiness under the auspices of the Office of National Statistics. Exhibit 2 is Happiness as Measured by Governments All those interviewed in this study roundly criticised and rejected the UK government policy of measuring the UK national happiness,

Exhibit 2: Happiness –As Measured by Governments

- **Happiness in the UK, and how to measure it**
- **Published:** Friday, 26 November 2010
- In an effort to develop new measures of national well-being, the Office for National Statistics (ONS) is consulting with people across the UK to find out what matters most in their lives. You can help by saying what is important to you.
- **A yardstick to measure happiness**
- **Say what matters to your happiness**
- [Office for National Statistics consultations Opens new window](#)
- The ONS is consulting with people, organisations and business across the UK in an effort to develop measures of the nation’s well-being. The aim is that these new measures will cover the quality of life of people in the UK, environmental and sustainability issues, as well as the economic performance of the country.
- Some of the factors that we already know affect national well-being include:
 - income and wealth
 - job satisfaction and economic security
 - ability to have a say on local and national issues
 - having good connections with friends and relatives
 - the environment, present and future
 - personal and cultural activities
 - health
 - education and training
- The consultation questions are available online. This survey take approximately 10 minutes to complete and will close on 15 April 2011.

The comments on the Happiness Statement by the UK Government attracted sustained criticism and a deep scepticism. In the first place, this construct was criticised over how meaningful it could be. One comedy performer observed that `happiness` is not a static concept – you need ups and downs to appreciate the difference. One comedienne described how her idea of happiness was `a collection of memorable moments`. The UK Government approach was criticised as too stark and insensitive. A second wave of criticisms challenged the feasibility of measuring happiness in a robust manner. One commentator (a producer of comedy shows) argued that the idea of creating a Happiness Index was a pointless exercise. Reservations were expressed over the ability of such an index to capture cultural diversity. One politician responsible for cultural activities observed how Swedes are said to be less happy than Danes, but another measure says Swedes are healthier than Danes. These outcomes raise doubts about what is being measured and how. A third strand of scepticism concerned the motives of the Government in undertaking this exercise. This ranged from the blunt, `what will this achieve, and what is it intended to achieve?`, to more direct links with austerity policies. One comedian expressed this construct as obfuscation in the face of an exposure to `wall to wall coverage of financial misery and distress`. Yet another comedian observed that the Government was in a fight for survival in the midst of repeated rounds of expenditure cuts and the happiness statement should be seen in this light. A poet expressed the view that this construct was absurd:

“This linking of all of these things to income and wealth does not stack up. There are lots of people in well paid jobs who are unhappy. I was one of them – I had a highly paid job in finance and was miserable. This starts from the wrong point. What makes a lot of people happy is fulfilment, and they are not motivated by money. This is too general - kind of ludicrous. It makes me wonder what it does or is intended to signify and if there is a hidden agenda “

However, one comedian observed that while the motives of the Government may be a distraction from the harsh economic realities, the public would not be taken in by such elaborate and questionable constructs:

“You have to take these initiatives with a pinch of salt. This is a focus on living and enjoyment, a shift away from the surrender to lean, mean economic imperatives. But this would never delude people into thinking that somehow they were happier, or making themselves happier or thinking the country doesn't have problems.”

The consistency of the critique reveals a cohort of the population which is not passive and accepting, but which is critical without fear. These comedians exemplify an edgy critical attitude with a willingness to take risks.

5.2 Happiness and Humour in Organisations

In his analysis of edgeworker behaviour, Lyng (1990) observed how important work environment was in shaping the emergence of voluntary risk taking. He noted that workplaces which denied workers the opportunity to engage in skilful activities which required high degrees of concentration were factors in the development of edgeworkers. Lyng(1990) also observed that workplaces characterised by conflict, contradiction and control also fostered edgeworker attitudes. In this study we examine comedians` perceptions of the workplace through the lens of four different facets of

the organisation of work: the adoption of a commercial package which claims to make employees happy and more productive (Exhibit 3); the formal adoption of humour as an objective in a university strategic plan (Exhibit 4); establishing strategic priorities for a major city (Exhibit 5) and the performance of cities as measured by their happiness (Exhibit 6). These exhibits can be seen as manifestations of an increasingly managerial world, in which the management language of strategy, performance and control have penetrated public service organisations such as universities and cities. These exhibits present an opportunity for comedians to be passive and accepting of these developments or to be edgy and develop critiques which may place them at odds with general trends in society, as a cadre of voluntary risk takers who feel constrained and limited by managerialism.

The response of those comedians and their associates to these exhibits was intense. We summarize and cite some comments made by these interviewees as illustrations of how critical they were of the trend towards managerialism in many aspects of everyday life. There was a strong convergence around their hostility to the commercial package on happiness (Exhibit 3), to the strategising of cities (Exhibit 5) and to the urbanistics as captured by measuring the happiness of cities (Exhibit 6). The kinds of comments they made may be regarded as outrageous by some. In the context of this paper, comments of this nature are a tracer condition which reveals a willingness of these comedians to put themselves at risk, not just by being humorous but by kicking at the reins of society. The one exhibit in this part of the virtual exhibition which created tension and differences of viewpoint was Exhibit 4, in which a university proclaimed the merits of humour within its strategic plan. This attracted critical comment, supportive comment and more neutral observations, but overall revealing this to be a controversial management action as seen through the eyes of the comedians in this study. Each of these four exhibits is discussed, in turn.

5.2.1 Making Workers Happy

Exhibit 3 sets out the key features of the training package called Happiness Advantage which claims to make workers happy and more productive. The Happiness Advantage package is part of the positivist literature which advocates worker happiness as the key to greater productivity.

The NHS is widely regarded as an institution which faces complex challenges and in which staff may experience considerable stress because of a shortage of resources and a highly politicised operating environment (Lapsley and Schofield, 2009). However, it has been suggested that if staff were happier, improved outcomes would follow (King, 2003). It has even been reported that NHS staff have had laughter workshops, which culminate in the participants dancing around with coloured banners while *What a Wonderful World*, sung by Louis Armstrong, plays in the background (Grant, 2011). This approach is similar to Happiness Advantage. The Happiness Advantage package was also offered to the Dean of a Business School as essential staff training material. While this package was developed for the private sector, its originators see its applicability to the public sector context, in classic NPM behaviour.

Exhibit 3 Happiness and Organisations

HAPPINESS ADVANTAGE, THE (BASIC PACKAGE)

Happiness is not a luxury - it's a mission-critical work ethic.

Optimistic employees are 31% more productive, take fewer sick days, achieve higher sales and make more money. They perform more accurately on tasks and think smarter. Yet, it's not this success that makes them happy. In fact, it's the other way around: happiness comes first, leading to greater success - for themselves, their workgroups and their organizations.

Based on a decade of academic work at Harvard University, Narrator Shawn Achor illustrates practical steps each of us can take to imprint our brains with positive patterns, break old habits, change our attitudes, and become persistently happier - in just 21 days! He shows how to make it contagious so happiness and success spreads as you train everyone in your company to renounce pessimism and adopt a new outlook on life... and work!

- **Item no.:**TG02460330 **Format:**DVD (With Workbook, CD) **Price:**USD 795.00 [\[Go top\]](#)

[Add to cart](#)

The response of those interviewed to Happiness Advantage is acerbic. They talk about programming people, about brainwashing, about this product being snake oil and an obscenity. Regardless of nationality, gender or profession the respondents share an utter disbelief and hostility to this construct being used as a management technique. In our interview protocols there is a display of edgy comments by people who challenge and will not accept the managerial model.

The scepticism and critique boils down to three major objections. The first is directed towards what is considered to be a simplification of what happiness is and of what makes people happy (or unhappy). Such simplification on the individual level renders the idea of a causal relationship with organisational productivity offensively naïve. Or as one comedienne puts it: “There is a real danger that intelligent, quirky, creative employees will be stigmatised by these developments”.

The second objection has to do with the commodification of happiness. Several of those interviewed point out that elusive, uncountable modes such as happiness cannot be separated from other feelings or from contextual factors and be put into a package. They object to the venture of commodifying happiness, for one, because it leans on a simple perception of a complex phenomenon. Secondly, they object because this carries with it an implicit message that happiness is a separable unit that may be added and deducted *ceteris paribus*.

However, turning happiness into a commodity is needed in order to put a basic package of happiness on the market. The commercialization is the aspect of the Happiness Advantage that is the most upsetting to the respondents. Several have commented on the advertised product as being creepy and dangerous, targeting people that are unhappy and vulnerable. The idea of a DVD that turns unhappiness into persistent happiness in 21 days is described as “indoctrination” and a “dubious

pyramid scheme”. In addition the price is perceived as flawed, either way too high “you can get a good book on this topic for \$5” or too low, that is assuming it really works.

5.2.2 Strategy in a University

The above results may suggest a complete convergence of the savage critique of managerialism by these comedians. However, Exhibit 4, which shows the adoption of humour and constructive scepticism by Lund University as part of its strategic plan, resulted in more scepticism but with some differences in the interpretation of the merits and significance of this act by this university (see Exhibit 4).

Exhibit 4 Humour in the Organisation

“Rationality and quality shall permeate our University. Various opinions and discussions shall be encouraged and tolerated. Respect for different viewpoints and objectivity shall direct our activities. Critical and constructive thinking shall be encouraged. We shall develop an innovative, creative university environment, with space for change and employee development. **Humour, constructive scepticism** and humanism are key concepts.”

- Lund University Strategic Plan, p.4, Basic Values

There were a minority who were very supportive of this explicit recognition of the significance of humour and constructive scepticism, “I wish I had been at this university”, one comedian reflected. In fact, the plan or rather the contents of it – values and concepts - were seen as an attractive feature of this organisation, as a strategy which other organisations might seek to emulate. The positive responses were from those more closely associated with this university. As one local politician said ‘This is what we like to call the spirit of Lund’.

A second group of those interviewed were more questioning, but slightly ambivalent about this exhibit. They saw some potential merit in the idea of including explicit statements on humour in formal documents. For instance, one comedy actress regarded humour as a gateway to approach sensitive issues. Although one comedian observed that employees may not be bound by these statements but organisations may feel compelled by them, which may have implications for management control. These interviewees also expressed concern over the ambiguities inherent in the interpretation of formal statements such as the Lund University Mission Statement. So, reservations were expressed about what this actually meant in practice. A producer commented that “the source of humour is crucial. There is a big issue about what this really means to different people in this university”.

However, the majority of those interviewed were extremely hostile. From the perspective of this group, this could be seen as another example of managerial manipulation and control. On the words of the Lund University strategic plan, these comedians were deeply sceptical of the very idea: “You can’t do that. Say when to be

happy, when to be sceptical, how to behave...you can't do that. I like the idea of humour in education but the idea of somehow making it compulsory – NO!"

The idea of compulsion exercises the minds of this group. One of the comedians said that this kind of statement made him want to rebel against it. As one comedienne put it, `(Humour) **shall** happen! But some of us are incapable of it`. A poet objected to this statement as seeking to control the emotions of employees. The very idea of an organisation saying to employees when they should be happy, sceptical or how to behave incensed these comedians. One comedian observed that this would lead to politically correct behaviour and `Yes men`. A stand up comedian observed that: "Writing this down in a Mission Statement may stop it happening. You can't tell people to be humorous. You can't tell people to be happy. Forced humour is not humour".

The findings reveal how the very idea of explicit corporate recognition of ideas of humour and happiness may have contested interpretations in the context of organisational life.

5.2.3 A City Strategy

There was also near unanimity over the use of strategy by Sydney (see Exhibit 5). The interviewees offered deep scepticism over the adoption of business techniques in their critiques of the Sydney attempts to formulate a city strategy. However, there was an isolated suggestion by a comedy actress that, actually, cultural and business success could go hand in hand. Overall those interviewed were hostile to this construct. There was criticism of the language of business being used by this city. It was suggested that this business thinking was detrimental to the interests of the creative industries and that the business priorities tended to come out on top. There seems to be a reaction to the city thinking and acting in explicit management terms, with a nervousness of the consequences for creative industries.

Exhibit 5 Strategies for Cities

CITY STRATEGY: SUSTAINABLE SYDNEY 2030

1. PROCESS

I was hoping the cultural people would have risen to the top, but they didn't quite rise to the top. . . . the whole notion of the global economic city was the direction that rose to the top. So you know, and then environment was second and transport was third. That's interesting because what people said we want environment first, we want transport second', and you know, economics sort of came third. (Marion, city strategy)

2. OUTCOME

Sydney can become one of the world's leading green cities, making this our point of competitive advantage with other global cities. We can make sure Sydney remains Australia's global business and cultural centre of excellence – our international business and tourism gateway, by celebrating our indigenous heritage and supporting contemporary creative culture.

The idea of focussing on culture as a way of expressing city values is very `iffy` and very difficult to achieve, according to one stand up comedian. In his view the culture scene can be `very fickle and difficult to manage or strategise` which makes the

Sydney message sound rather confused. The Sydney strategy statement was criticised as having no real focus and being a `so-called` strategy. Concern was expressed by comedians over the manner in which cultural endeavours may become elitist and diverse cultures may not be captured in the articulation of strategies. The idea of culture comes in for criticism, too. As one comedian challenged the idea of what culture is, pointing out that `the banks did rather nicely out of their culture, even if it is unbelievable`.

The strategising by Sydney was also challenged on the grounds of the priorities which it set. As one city politician responsible for festivals put it, their city is reluctant to put `culture at the top of some document`. In her view, the city has lots of issues to address over elderly care, schools and local transport and the city cannot dictate what `culture` should be like. This statement is echoed by observations that culture is important, but in the modern context, it is not as important in an environment of `cuts, cuts, cuts` to public services. One comedian argued that he could not see how cultural activities could be, or should be supported at the expense of the NHS, for example. A different take on priorities was expressed by the poet who had concerns for run down poor areas of his city. In his view a good urban environment – a zero tolerance of graffiti, for example – was more important than these ideas of culture. In terms of priorities, one poet expressed the view that these strategy statements were rhetoric, rather than substance:

“When have cultural people ever risen to the top? The economic imperative is always there. We can be disappointed by this, but we should never be surprised by it.”

The most scathing comments were expressed over the ideas and language in this document, in an utter rejection of a managerial agenda for cities. It was suggested by a comedienne that this was like trying to make cities like businesses, as competitors chasing a business agenda. This kind of competitive thinking was also seen as counter-cultural and driving out creativity. A comic performer was puzzled by the juxtaposition of culture and business and found the actions and intentions in the strategy quite contradictory. It was observed that a lot of creative, cultural organisations are in real financial difficulties, which this kind of planning did not address. As one critical performer argued that this strategy `sounds like it is more about capitalism and profits than culture and creative arts`. This sense of marginalisation of popular culture at the hands of business logic is captured by the following statement by a poet:

“There is a tendency for cultural people to be less business-oriented than most people. I see this in my own city where city managers are dressing up things we have always done as `city strategies` to win a precious city award. The problem is that this is about control and forcing issues. Business thinking –like in this case- tends to take over and the artistic side of things gets pushed to one side.”

5.2.4 City Benchmarking

The final exhibit on organisations (see Exhibit 6) focuses on the subject of comparative performance statistics for cities or `urbanistics`, an increasingly important part of the managerial world in which cities find themselves, where league tables are dominant (Carter, Clegg, Kornberger, 2010). Exhibit 6 focuses on

comparative measures of happiness for cities. The views of those interviewed in this study were scathing on the merits of Exhibit 6. The overwhelming response of the comedy fraternity was that this kind of urbanistics is spurious and of no obvious value.

Exhibit 6 How Happy is Your City?

HOW HAPPY IS YOUR CITY? Lisa Fanno for MSN Health & Fitness, USA
<http://health.msn.com>, downloaded 14 July, 2011

- Happily married
- A Reason to Believe
- Sunshine
- Working Hard
- Good Health
- Time for Family, Friends and Community
- Giving for your own good.
- Good urban design

The location of this real life construct attracted critical comment. It was described by an Events Organiser as `so American in indicating the importance of being accepted and successful`. A poet observed that it was very US and the `giving for your own good` resonated with that setting. A producer made the following critical comment:

“Oh wow! This is very kind of FOX news. The idea of `beliefs` and `meaning` is skewed to the Republic Right. Ok `sunshine` matters, but what a vanilla comment.”

The idea of constructing these lists was severely criticised as seeking to impose both a sense of order and appropriate values on citizens. This collective schedule of `what is good` made one comedienne suspicious. As one comedian observed, cities cannot control people and sometimes the greatest happiness comes from doing something *unexpected*. Other interviewees saw the attributes in this happiness index as dated, contrived. For example, one Festival Organiser stressed the importance of a relaxed atmosphere in a city. In terms of the collection of specific attributes, one comedy actress found the city happiness index difficult to understand because it is looking at individuals and she had doubts over the aggregation of individual views to form a `city view`. Also, ideas of space and happiness seemed interesting to some, but their relationship to happiness seemed tenuous. It was argued that there are a whole lot of things in this list that make significant lifestyle assumptions. For example, one Stand up Comedian observed that the criteria were very short sighted because you can be divorced and be very happy. A comic performer argued that really important things – like communities where people talk to each other and trust each other – are not in that list. Others objected to these categories as not being well defined. For example, there is no reference to humour. As one politician with responsibility for festivals observed, humour can make life easier, if not necessarily happier. Finally, one poet expressed frustration at the limited nature of the willingness to quantify all aspects of life and the way in which other important attributes are not captured by this process:

“Well we are just miserable aren't we. Look at the high divorce rates, the high unemployment rates, the high death rates...What I don't see in the list is a sense of caring for your community or a sense of civic pride in your city – for example, we have a beautiful old town in our city which is protected. So the places you go, the people you meet – that's about **feelings**”.

These results are indicative of a cadre of comedy professionals with values which are critical of the managerialism ushered into public service organisations by NPM ideas. These findings are not only evidence of a body of people who are critical of the kinds of managerialism which prompts edgeworker activity, but their utterances and views expressed are edgy in the lack of restraint in their use of language and the critical turn they take in interpreting and commenting on contemporary phenomena. They are prepared to take risks in the articulation of their views.

6. CONCLUSION

Humour is an important part of popular culture. The comedians of today have significance beyond the act of telling their jokes, as the public uses their satirical comments on governments, government policies and politicians as a reference point in forming their judgements on political choices (Lichter et al, 2014). The meeting point for comedians and those associated with their work is the comedy festival. Successful comedy festivals attract international participation on stage and in the audience. But this phenomenon has been neglected by the accounting literature. This paper takes a distinctive perspective both by studying comedians and by the manner of this investigation. This study introduces the idea of gathering data by means of both the researcher and the interviewee attending a virtual exhibition and the researcher noting the comedians' reflections on the exhibits on display. The exhibits in this study primarily examine the comedians' perceptions of one of the most significant phenomenon in recent decades which has sought to transform public services by introducing private sector business practices and placing accounting at the heart of this transformation (Hood, 1991, 1995). There are three decades of research which has been published in accounting, public management and public administration journals which study the ramifications of the most dramatic change to the public sector of many economies, but particularly the emergence and adoption of different business practices in public services. However, there is a critical accounting literature (Watkins and Arrington, 2007; Lapsley, 2008, 2009) which has observed the unintended consequences of NPM, the pervasive nature of NPM and the manner in which the NPM movement seeks to colonise traditional public administration and this paper seeks to add to this literature.

The focus of this study on comedians gathered data on their perceptions of NPM type influences in public service organisations, such as cities, government and universities: the primacy of quantification, with monetary values assigned to all facets of contemporary life where possible, the adoption of business practices such as strategic planning and benchmarking. The most recent phenomenon of the modernising, instrumental, NPM world is the quantification and measurement of happiness by governments and public sector bodies (Bok, 2011). In the classic NPM fashion this

work emanates from private sector thinking (Achor, 2010; Blanchflower and Oswald, 2011) and which is now advocated for government and public services. The tension between the advocacy of happiness and the humour of comedians provided a means of exploring the nature of the comedians themselves. This study examined whether comedians could be regarded as edgeworkers (Lyng, 1991, 2005), members of society who are critical of the routines and rigidities of organisational life and who leave or step out in their leisure time to undertake risky challenging activities.

The comedians and their associates who were interviewed in this study were critics of many facets of contemporary society. They took risks by leaving secure employment to undertake the precarious financial life of the comedian, or they remained in employment and sought challenges beyond their workplace as comedians who spoke their minds. There is evidence in this study of `edgework` (Lyng, 1990; 2005) in comedy as humorists seek to stretch boundaries of what is regarded as acceptable, traditional or establishment. This is a manifestation of how these performers regard themselves and how they are regarded by those close to them, such as events organisers and programme producers. Also, within the significance of these popular culture events, humour is a major manifestation of what constitutes popular culture. Key actors are agreed on the significance of humour as a force of nature and as a means of resistance to oppressive political regimes.

When presented with manifestations of the NPM world, such as the purchase of happiness as a commercial transaction, the adoption of strategic thinking by universities, cities benchmarking themselves on happiness or governments doing the same for countries, the response of those interviewed was a consistent picture of deep dislike. These comedians and associates were particularly sceptical of the commercialisation and commodification of humour in the context of organisations. But they do acknowledge the importance of humour and its recognition by organisations, although there is variation in this. The idea of governments seizing ideas of humour to project a different image from their traditional preoccupations with power, politics and economics is regarded with hostility – a clear example of voluntary risk taking in exposing their political stance. The comedians interviewed in this study were critical thinkers, radical in their views and anti-establishment.

This study has offered insights into the thinking of comedians and their associates. The focus of this study on comedians, the study setting of comedy festivals and the research method of a virtual exhibition are distinct and novel. There is scope for further such studies. The research approach adopted in this study is novel and goes beyond text book approaches to research investigations. It offers a different distinct methodology in complex study settings. There is scope for other kinds of studies of comedians. Oral accounts of comedians` world views are one distinct possibility. Also, it would be interesting to see if these findings of edgy comedians are replicated in other national settings. In particular it would be interesting to see if comedians and their associates in countries which have come to be regarded as slow adopters of NPM reforms exhibit the same sceptical views of government modernisation programmes, as those interviewed in Sweden and the UK, where NPM ideas have found favour. The study setting of comedy festivals merits further work on how they fit into a

popular culture. Also, the role of governments in measuring and promoting happiness needs further scrutiny of both motives and consequences. There is also scope for more wide ranging research into the impact of comedy on politicians, policy makers and governments. This includes cartoonists in leading newspapers and politicians both as producers and victims of satire and humour. The study of humour in accounting, management and public policy is a broader research theme of great potential. However, this study of comedians as edge-workers in contemporary society makes the point: comedy **should** be taken seriously.

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