Managing and measuring employee health and wellbeing: a review and critique

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Abstract

Purpose – The purpose of this paper is to identify the case for taking employee health and wellbeing into account in some way and to consider a range of objections that might be raised against such exercises.

Design/methodology/approach – The paper identifies the existence of a persistent sickness absence as a cause for concern for a range of stakeholders and how it might be accounted for in the light of recent developments within the intellectual capital field. Attention then turns to some of the difficulties such well meaning interventions might encounter, and briefly considers how a self-accounting approach might in some part overcome these.

Findings – The paper finds that a programme of empirical research within the field of employee health and wellbeing is now required to ensure that employee health and wellbeing into account.

Practical implications – While predominantly a discursive contribution to the literature, the paper incorporates some discussion of innovative accounting interventions.

Originality/value – In contrast to viewing sickness absence from a cost perspective, the paper encourages stakeholders to embrace a wider spectrum of ways of seeing to better understand employee health and wellbeing issues in the work place.

Keywords Ethics, Human resource management, Employee productivity, Personal health, Self assessment, Absenteeism

Paper type General review

1. Introduction

The possibilities for successfully accounting for people have been greatly enhanced following the emergence of the intellectual capital concept in the mid-1990s, and an attendant literature on how best to measure and report its growth. After several decades of only modest progress in responding to the challenge of accounting for people, informed by approaches such as human asset accounting, human resource accounting and human resource costing and accounting, it is now possible to begin to provide "hard" evidence, including both financial and non-financial numbers, in support of the assertion that "our people are our most valuable assets". To a significant extent this has been accomplished as a consequence of a willingness on the part of many of those seeking

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to "take people into account" to look beyond the confines of external reporting, and in particular at developments within the new management accounting. In so doing, they may finally have fully eschewed the seductive appeal of successfully "putting people on the balance sheet" (Hekimian and Jones, 1967).

Many of those who have been attracted to accounting for people since the early 1960s have been motivated by humanistic concerns rather than those of a managerial nature, something that is clearly evident in its early social accounting roots. Nevertheless, however, well intentioned the exhortation to view people as assets rather than simply costs may be, there remains something unsavoury about substituting one key accounting designation for another. The same objection might also be levelled at designating people as human resources or, as in the case of intellectual capital, human capital. On balance, however, the intellectual capital literature emphasises the crucial role that human capital plays in continued value creation within and delivery by contemporary organizations within the knowledge economy. From a managerial perspective it clearly makes sense to "grow" people, i.e. the attributes they gift to the organization. In parallel, from an humanistic perspective people will also benefit from the same growth imperatives: higher levels of education and training; wider experience and enhanced expertise; greater opportunities for empowerment and more leadership challenges, all of which should, in principle, translate into greater levels of fulfilment and self-realisation. Measuring and reporting human capital growth initiatives, alongside other components of intellectual capital, merits significant applause (Guthrie and Murthy, 2009; Roslender, 2009a; Flamholtz, 1974).

The focus of this paper is employee health and wellbeing. Recently, this particular constituent of intellectual capital has seldom been identified as an attribute of human capital. This is a major oversight since if employees do not experience good health and wellbeing, their capacity to contribute to the value creation and delivery process is reduced. While it certainly cannot be claimed that work is the cause of all ill-health, there is a growing literature that demonstrates that work continues to impact the health and wellbeing of employees. Moreover, continuing high levels of costly sickness absence in many advanced societies suggest that at the same time as we are beginning to recognise the crucial role of employees in respect of value creation and delivery, more of them are less able to fulfil their potential in this regard. Long-term sickness absence is now an increasing issue in many work places, as is illness as a result of mental health factors. High levels of single day absences continue to persist. Widely regarded as being without justification from a health perspective, such absences may be the consequence of wellbeing factors and thereby a cause for concern. In this context, organizations that actively seek to grow the health and wellbeing of their employees may in due course experience a reduction in sickness absence levels and, in turn, improved value creation and delivery, with benefits for a wide range of stakeholders.

Equally, taking employee health and wellbeing into account in some way, is an appealing challenge to anyone committed to accounting for people in a humanistic fashion. Unfortunately, it is a project that is not without major problems, some of which are identified below. The remainder of the paper is structured as follows: in Section 2, a number of aspects of the sickness absence phenomenon are explored in an effort to highlight the significance of the employee health and wellbeing problem in the current era. Section 3 outlines how it might be possible to incorporate accounting for health and wellbeing within organizations' management control systems, using approaches that

have emerged in the intellectual capital accounting literature. Attention then turns to some of the difficulties associated with such practices. In Section 4, accounting for employee health and wellbeing is scrutinised from a critical accounting perspective, while Section 5 views it from a number of ethical perspectives. The paper concludes on a more positive note, identifying self-accounts as a progressive way of taking employee health and wellbeing into account.

2. Exploring the sickness absence phenomenon

The high levels of sickness absence evident in northern European countries such as Sweden, Norway and The Netherlands in the first half of the present decade (Nystuen *et al.*, 2001; Bergendorff *et al.*, 2002; Nyman *et al.*, 2002; Palmer, 2004, 2005; Akerlind *et al.*, 2007) may have begun to moderate in recent times. Findings from successive surveys by the Chartered Institute of Personnel and Development (CIPD) document a similar reduction in the UK, from a high point of ten days lost per employee per annum in 2002 to 7.4 days in 2009. Sector differences continue to persist, however, with the parts of the public sector recording relatively high levels of sickness absence, which also appear to greater in larger organizations. The same findings document a steady shift towards longer absences from work, which while still by no means being responsible for the greatest part of sickness absences, cohere with the parallel observations about the rise of mental and stress-related absence from work.

Compounding the situation is the observation that presenteeism may be becoming more prevalent (Hemp, 2004; Nielsen *et al.*, 2007; Bockerman and Laukkenen, 2010). In the face of the current economic downturn, and the attendant shedding of employees across many sectors, there is a logic to trying to mask illness in an attempt to persuade employers that one is worth retaining within the workforce. Whereas in the past presenteeism might often have been practised by those seeking to minimise their input to the organization, the form this phenomenon may currently be taking is that of employees dragging themselves into work when they are actually unfit to contribute as required, exacerbating that lack of fitness in many cases. In this context it is not simply that there are now more heroic individuals prepared to forego the occasional day on sick leave to recover from minor ailments. Many individual employees may be harming their long-term health by so doing, with mental health possibly more readily compromised than physical health.

One of the interesting features of the CIPD's findings is that although days lost through sickness absence in the UK is now in decline, the cost continues to edge exorably upwards. The estimated cost to employers is currently in the region of £14 billion per annum. Such numbers should always be treated with a degree of scepticism. Nevertheless, this is clearly a lot of income (profit) foregone. A recent estimate by the UK Government was that the totality of sickness absence costs was significantly higher, possibly closer to £100 billion. If the previous points about the presenteeism phenomenon are borne in mind, the actual costs could well be even higher and worryingly persistent. From a very narrow financial perspective, there is a readily compelling case to identify work health issues as being of interest to the accountancy profession.

Besides being a financially costly phenomenon, sickness absence is an increasingly wasteful phenomenon. The mantra that "our employees are our most valuable assets" was given substance with the emergence of the intellectual capital literature in the mid-1990s. Early contributors such as Brooking (1996), Stewart (1997), Sveiby (1997b) and

Edvinsson and Malone (1997) firmly established the link between the knowledge society (economy) and the various forms of intellectual capital (or intangibles) that were coming to be recognised as the foundations for successful value creation and delivery. Organizations were urged to grow their stocks of intellectual capital in pursuit of sustained profitability, informed by observations about the importance that uniqueness and a lack of imitability would continue to play in the contemporary competitive marketplace.

As the literature took on a more academic emphasis, taxonomies of intellectual capital were advanced, distinguishing human capital, relational capital and structural capital. However, Edvinsson's seminal 1997 distinction between people (human capital) and what they leave behind when they go home for the night (structural capital) continues to hint at the primacy of the former over the latter form of intellectual capital. Roslender and Fincham (2001, 2004) subsequently elected to distinguish people as primary intellectual capital from the results of the exercise of their individual and collective creativity, secondary intellectual capital (Ahonen, 2000). By so doing they seek to reaffirm the long established assertion associated with Marxist theory, that people are the source of all value. Consistent with both intellectual capital theory and several generations of debate about the evolving nature of the class structure of capitalist social formations, Roslender and Fincham acknowledge that the "people" designation must also encompass many individuals whose place within the organization might otherwise be argued to be distinctly managerial.

It follows from the people as primary intellectual capital perspective that any loss of their value creation and delivery capacities by the organization is a resource issue. If people are absent from work, they are also absent from the value creation and delivery process. This is not something that the intellectual capital literature has hitherto paid much attention to. The human capital component of intellectual capital has normally been restricted to such attributes as education, training, experience and expertise, together with more contemporary examples such as capacity for innovation, teamwork, leadership, flexibility and learning. It is these attributes that organizational management is challenged to grow in the pursuit of sustained profitability, as well as to measure and report using scoreboard frameworks such as the Skandia Navigator, Intangible Assets Monitor or Balanced Scorecard. In the event that employees' health and wellbeing are somehow compromised, resulting in their absence from work, the former attributes are lost to the organization. For this reason it seems sensible to add health and wellbeing to the manifest of desirable human capital attributes. In the same way that organizations are encouraged to invest in education and training, making similar investments in the promotion of higher levels of employee health and wellbeing will hopefully translate into lower levels of sickness absence. The appeal of the "healthy organization" as a complement to the more familiar idea of the "learning organization" immediately springs to mind (Senge, 1990; Argyris, 1999; Easterby-Smith *et al.*, 1999).

An obvious response to the latter prescriptions requires to be addressed, however. It is disingenuous to suggest that all sickness absence from the workplace is the consequence of work factors. People become sick for all manner of reasons and many employees continue to work with little or no sickness absence record while having continuing and in many cases quite severe medical problems. Nevertheless, surveys such as those carried by the CIPD give a strong impression that more time is being lost from work is the result of factors associated with work, not least staff shortages, constant organizational change, management shortcomings and relationships at work. This coheres with the earlier

observations about the drift towards more mental and stress-related illness absence, the less favourable situation in larger organizations and high relative levels of sickness absence in the health sector itself. The CIPD surveys also continue to report that many employers believe that a very significant proportion of short-term sickness absences is the result of "lifestyle" choices by their employees. Again it would be disingenuous to deny that a large proportion of days lost might not be for genuine reasons, such as alcohol abuse the previous day, which is very much a lifestyle issue. Conversely, however, the possibility that alcohol abuse or similar activities may in turn be the result of feeling under pressure or undervalued in the work place, is a possibility that employers might begin to explore more systematically. In sum, it is too easy for employers to decline to take their share of responsibility for the sickness absence problem.

Even in an era when short-, medium- and long-term sickness absence is not the financial disaster it was in the past for the majority of employees, relatively few would elect to be absent from the workplace because of ill-health. Employment provides order within life, the opportunity to mix with colleagues, to be sociable, to provide goods and services to others, increasingly others who are unseen, as well as to travel. Work provides significant meaning to life and although most people would assert that they work to live, "living to work" is not such a fanciful notion perhaps. In the terminology of the intellectual capital literature, value creation and delivery are the principal manifestations of the exercise of human creativity. Denying the opportunity to be creative is, therefore, a fundamental challenge to the human species as we have become accustomed to it. Such thinking informs the position of those who deplore excessive levels of unemployment and who argue for pressing the unemployed into mass public works rather than see them idle their time away in an aimless existence. Recent calls for the right to be unemployed that have issued from the neo-Marxist, autonomist tradition associated with Negri do not undermine the identity between employment and the exercise of creativity (Murphy and Mustapha, 2005). Rather they question whether it is possible to be truly creative within the prevailing social arrangements that underpin work, which is a legitimate question.

Employments that cause people to become ill, whether resulting in sickness absence or the aforementioned presenteeism phenomenon, are self-evidently undesirable and should discouraged. In the mid-nineteenth century unsafe employments were recognised to be similarly undesirable, which in turn gave rise to regimes of health and safety provision, designed to minimise industrial accidents and injuries, not to mention serious medical conditions such as asbestosis, pneumoniconiosis and silicosis. While it cannot be claimed that all workplaces are totally safe nowadays, days lost to such eventualities are no longer the problem they previously were for the most part. As a consequence, employees' creative inclinations are not compromised by safety issues. Having conquered one set of challenges to the exercise of human creativity, however, it seems irresponsible to permit essentially the same scenario to emerge in the context of the "unhealthy organisation".

Given the precepts of intellectual capital theory, growing the health and wellbeing levels of a workforce would seem to be as important as increasing the stock of the various other attributes of human capital, in concert with both relational and structural capital. As a workforce becomes healthier and has its wellbeing enhanced, for example, as a result of increasing levels of job fulfilment, reduced levels of stress, greater participation in decision making and similar aspects of the employment relationship, levels of

sickness absence should move in the opposite direction. Such enhancements promise to contribute to providing a sound basis for continued superior value creation and delivery, alongside the other constituents of an organization's stocks of intellectual capital. Such enhancements are as much investments in the future health and wellbeing of the organization as those more usually associated with intellectual capital. In this particular instance, however, the benefits may extend not only to an organization's usual stakeholders but to the broader society itself.

3. Taking employee health and wellbeing into account

Viewing employee health and wellbeing as a constituent of intellectual capital identifies it as a further item to be taken into account as part of the management control of intangibles (Johanson *et al.*, 2001a, b). The term management control is being used here in its Scandinavian sense (Jonsson and Mouritsen, 2005; Mouritsen and Larsen, 2005; Skoog, 2007), which differs in some ways from the more familiar North American sense. In Scandinavia, management control normally designates a space populated by a combination of ideas that emanate from the new management accounting (Kaplan, 1994, 1995) with the longer established tradition of a managerial accounting informed by the practices of business administration. By contrast, its North American counterpart is extensively informed by behavioural themes, hence its behavioural accounting associations, which were intended to emphasise that accounting to management within the organization needed to be understood as a socio-technical practice (Emmanuel *et al.*, 1990; Macintosh, 1994). Both formulations share an absence of cost accounting emphases, however, and as a consequence are quite distinct from the traditions of financial accounting and reporting.

In retrospect, the emergence of the management control of intangibles theme in Scandinavia is unsurprising. Although early contributions to the literature on both intellectual capital and intangibles were equally evident in the North American context, actually identifying possible ways to account for them as a component of the Scandinavian management control tradition was perhaps easier as a consequence of its particular emphases. The Navigator as the first iconic visualization of intellectual capital developed at the Swedish firm Skandia AFS (Edvinsson, 1997) bears a striking resemblance to the Balanced Scorecard, itself a key contribution within the new management accounting (Kaplan and Norton, 1992, 1993, 1996). Two further scoreboard intellectual capital accounting frameworks, the Intangible Assets Monitor (Sveiby, 1997a) and the Ericsson Cockpit Communicator (Lovingsson *et al.*, 2000) are of the same genre, seeking to assemble a relevant information set regarding an organization's stocks of intangibles, a theme subsequently embraced by Kaplan and Norton (2004). Although Lev (2001) also flirted with his own scoreboard in the form of the Value Chain Scoreboard, his preference for a harder edged financial accounting emphasis such as the Knowledge Capital Earnings approach is clearly evident (Lev, 1999).

In principle, additional management control information on employee health and wellbeing would seem to fit best within the people perspective of scoreboards, extending the more familiar metrics on education, training, expertise, innovativeness or team-working capacities. The most fundamental information would be days lost to illness, preferably expressed in terms of length of absence: one, two or three days, a week and a month. This very basic information could be complemented by similar using different categories of illness as is evident in the CIPD surveys identified in Section 2.

As health and wellbeing improves (or "grows") the profile of days lost will change in a number of ways, although on this occasion there might be some merit in identify a total figure for days lost. A reduction in the levels of long-term absence would normally signify beneficial advance. A case might be made for appending financial information to such metrics, although few employers would not really need this information perhaps.

The Swedish Accounting Act 2003 required both private and public organizations to include details of the level of sickness absence in their annual reports, in the face of then rapidly escalating absence levels (Almqvist *et al.*, 2007). Similar requirements have not yet emerged in either Denmark or Finland, both of whom have been in the vanguard of intellectual capital accounting developments. In 2003, the UK Government launched its Accounting for People initiative, which sought to establish whether there was an appetite for providing a modest extent of information about people within financial statements (DTI, 2003a, b; Roslender *et al.*, 2004). Absent from the list of possible items that might be reported was information on sickness absence, a situation that continued throughout the subsequent episode, which saw the initiative to account for people combined with more far reaching proposals to extend narrative reporting with in the UK by means of an enhanced operating and financial review provision (Roslender and Stevenson, 2009). Ultimately both proposals were abandoned as a consequence of a surprise intervention in November 2005 by then the UK Chancellor of the Exchequer, Gordon Brown. Recently, there have been no new proposals mooted in the UK, despite the continuing upward trend of sickness absence costs, as discussed in the previous section.

The existence of scorecard approaches such as the Skandia Navigator or Intangible Assets Monitor to report on the growth of intellectual capital, and potentially employee health and wellbeing, within an organization is complemented by alternative, largely narrative-based approaches, of which the Danish intellectual capital statement is the best known (DATI, 2000; DMSTI, 2003; Mouritsen *et al.*, 2001; Bukh and Johanson, 2003). While not eschewing entirely the use of quantitative information, or "indicators", narrative approaches are characteristically more discursive in content, and thereby provide an opportunity to incorporate a measure of reflexivity on the part of those who produce them. In principle it would be a relatively simple matter to incorporate some discussion of health and wellbeing issues within the knowledge narrative, management challenges and initiative elements of an intellectual capital statement, as well as the appropriate indicators within that section of the document.

There has been some attempt to develop stand alone Health Statements in recent times, however, with Sweden again in the vanguard of such activity (Ahonen and Grojer, 2005; Johanson and Cederqvist, 2005; Mouritsen and Johanson, 2005; Bjurstrom, 2007; Johanson and Johren, 2007). For the most part such statements are a combination of the scorecard and narrative approaches, hence their management control credentials. Almqvist *et al.* (2007) documents attempt to explore the Health Statement concept within a number of Swedish organizations, both private and public, again viewed as an exercise in extending the scope of management control systems. A range of developments was observed. One municipality chose to develop an existing investors in people (IIP) model to serve as a complement to its management control provisions. A second municipality took as its point of departure the largely quantitative human resources report already in place, from which it identified five issues to scrutinise further: the citizen/customer, the employee, the work process, development and growth and the financial. This in turn was intended to inform the development of a health plan that identified clear goals

to be achieved with respect to work place, progress on which would subsequently be reported. The most ambitious project entailed measuring and reporting on nine key health components: work environment, leadership, social relations, participation and influence, a transparent reward structure, competence development, support for healthy life styles, a functional rehabilitation programme and meaningfulness. Specific goals were identified for each component, progress towards which was to be reported annually together with discussion of significant departures from targets and the statement of future goals. Almqvist *et al.* are clear that such developments were hard won, and often reliant on the enthusiasm of individual managers. The changing political climate in Sweden after 2007 does not auger well for their continued maturation.

4. Measuring and controlling employee health and wellbeing

Common to management control models, as they are enrolled in this paper, is that they are informed by an accounting perspective coupled with the assumption that they serve a visualization purpose. As such, in the context of intellectual capital or intangibles they are sometimes described as tools for visualizing hidden value[1], e.g. human competence, development, knowledge and by implication, health and wellbeing, assets now identified as being of great importance to organizations. From their inception, such management control models have envisaged progressing towards something better, such as a better working life (Johanson, 1987) or a vision of "the good life", one that combines organizational effectiveness and efficiency with employee satisfaction (Gröjer and Johanson, 1987; Hällsten, 1997; Johanson and Johrén, 1989). In order to attain these lofty ambitions, they have encompassed various methods including skills inventories, performance evaluations and attitude measurements (Johanson *et al.*, 2001a, b), all designed to inform a more humanized work place. The same motivations are evident in the human resource costing and accounting approach to accounting for people (Grojer and Johanson, 1998), which provides a crucial link between previous formulations in the form of human asset accounting and human resource accounting and the intellectual capital and knowledge management (Mouritsen and Larsen, 2005; Roslender *et al.*, 2007).

At the same time, however, such models have been recognised to produce standardization by the way of taxonomies that establish "an ordered succession between things, stating how relations between beings or things are to be conceived" (Townley, 1995, p. 560). Through recording, classifying and measuring, such accountings convert individuals and their various human capital attributes into comparable units expressed by a common denominator, thereby providing the basis for government (= management) through disciplinary power (Foucault, 1977). In addition, they provide the means for remote control, displacement and abbreviation (Zuboff, 1988). As Cooper (1992) observes, an economy of remote control:

> [I]s made possible by substituting symbols and other prosthetic devices for direct involvement of the human body and its senses. Administrators and managers, for example, do not work directly on the environment but on models, maps, numbers and formulas which represent that environment; in this way they can control complex and heterogeneous activities at a distance and in the relative convenience of a centralized work station (Cooper, 1992, p. 257).

By constructing taxonomies of this sort, like all other employee attributes, employee health and wellbeing can be converted into a common denominator that enables comparison (Wallin, 1980). Such translation implies the possibility for management to control and literally manage the inscribed products of categorization and measurement

as they can be manipulated, combined, rewritten, communicated, moved and copied. In this sense it can be said that employees and their health and wellbeing are, through visualization, translated into something visible to the managerial eye. Standardization implies a reduction since in the act of measuring employee health and wellbeing some aspects are bound to be focused upon while others are neglected (Asplund, 1987). Indeed, as employees and their health and wellbeing are made visible, it is evident that the vision created is not reality but a reflection of it, a representation and as such "by its very nature as a terminology it must be a *selection* of reality; and to this extent it must function as a *deflection* of reality" (Burke, 1966, p. 45; italics as in original).

Moreover, a "representation is always *of* something or someone, *by* something or someone, *to* someone" (Mitchell, 1995, p. 12). As Latour and Woolgar (1979) observe, the production of knowledge functions around inscription devices whose products represent in writing the work of measuring. The problem they highlight is that the translation process between measuring and measurement tends to be erased from memory giving way to a direct relationship, one that seems unaltered, between the substance and the written product produced through inscription devices. In trying to understand the meaning of the inscribed end-product the whole process is forgotten, taken for granted and deemed of marginal importance. Thus, measurements, through a process of splitting and inversion, are decoupled from measuring and inverted so that they become the point of departure rather than a result. In this way measurements, as they are incorporated into managerial action, become facts that are attributed the status of objective independence rather than that of being social products. Again, the question that is effaced through this process is that of genesis: in the case of employee health and wellbeing, for whom and why is a certain measure, or narrative, of employees' health and wellbeing produced, and who produces it?

Management control models, therefore, have the aim of presenting well-intentioned visualizations grounded in the assumption that there are hidden values to be unearthed and that these, as they are discovered, will in some manner contribute towards the accomplishment of an enhanced order of efficiency, individual commitment and satisfaction (Mårtensson, 2009). In order to accomplish this, information about the human resources or human capital must be produced. Such information, however, is not neutral. It is a representation that is produced by someone to someone as well as a selection of an aspect of reality that implies itself a deflection from it. Thus, accounts of health and wellbeing issues within management control systems can on the one hand be said to make employees and their health more visible to management and their attempts to promote good health and hinder ill-health at work. On the other hand they also make employees less visible insofar as they are only partially represented as they are categorized, quantified and sometimes also monitarized so as to conflate them with other resources that can be measured and valued (Johanson and Mårtensson, 2006; Mårtensson, 2007).

Also central to the management control of health and wellbeing is the idea that it is the healthy individual who increases productivity and, in turn, wealth. In this sense we have not travelled far from Taylor's (1911/1998, p. 17) idea that:

> [. . .] the man who is well suited to his job [that] will thrive while working at [a certain] rate during a long term of years and grow happier and more prosperous, instead of being overworked.

Connected to this idea, however, there are a number of measurement challenges such as establishing what and who is healthy or not healthy. As Åkerlind and Schunder's (2007)

two-dimensional model identifies, there may be situations wherein a person's conception of health or ill-health and pathological or non-pathological processes sometimes do not overlap. When the system works, a person who feels well is also regarded as being well, while a person who feels sick is regarded as being sick. However, a person might sometimes not feel well but be regarded as being healthy as has been the case with, for instance, electricity allergies. The opposite situation is equally plausible, i.e. a person feels fine but may be thought to be sick. Åkerlind and Schunder's model promotes a discussion in relation to the measurement of health and wellbeing insofar as it raises the question whether and to what extent such cases are taken into consideration by the measurements used by organizations? More importantly, perhaps, what standards are employed to make such decisions and whose interests do they serve most?

The question of whether it is feasible to account for humans has been debated since at least the era of political arithmetic during the seventeenth century (Hull, 1963; Johannisson, 1988; Mårtensson, 2007, 2008, 2009). Contemporary metrics such as the human capital index (SwedBank, 2004), which entails different indicators such as number of training days per employee being added, multiplied and summarized (Johanson *et al.*, 2001a, b), provides a good example of measurements concerning humans whose rationale, or indeed relevance, has been questioned. In Sweden, all organizations with more than ten employees are required to report on sick leave in their annual reports and include a number of sick leave indicators. As McCloskey (1985, p. 143) observes, however, "from the bare, lone number, one can infer nothing, because no standard is provided for saying whether the number is large or small". Nothing is big or small, good or bad, warm or cold, healthy or sick in isolation and must, therefore, be related to something else. In this sense it is important to reflect on why different indicators and indexes are used, what they say about the organization and any consequences they may have. Beyond this, it is important to beware of taking Drucker's (1974) axiom "what gets measured gets managed" for granted, insofar as it has at least two meanings. On the one hand, in the present context it points to the importance of making employee health and wellbeing visible to management so that resources can be deployed for health care or rehabilitation. On the other hand, however, it can also mean that measurements will be managed independently of their relevance so that resources may be spent on irrelevant measures (Otley, 2003, 2008).

As has been argued above, subjecting humans and their health and wellbeing to measurement implies a representation and thus also a reduction and a deflection. By means of measurements employees are reduced to whatever index or key measure is being used to describe them. In this process the reality of the human body, with its various impairments, is also deflected in favour of categories or numbers, which although making matters of health more manageable at the organizational level simultaneously dehumanize employees. Thus, employees are no longer viewed as individuals; from a management perspective they are no longer regarded as such but instead as a collective of summarized reductions (Andersen and Born, 2001; Mouritsen and Johanson, 2005). They become an object of knowledge (Foucault, 1977) that enables management to focus on the organizational level, to take action through impersonal representations of employee health and wellbeing and strive towards greater organizational efficiency. In effect, as Johannisson (1988, p. 7) observes, "a quantitative view of the world reduces reality into substances without spiritual and physical qualities".

Managing employees and their health and wellbeing thus entails their representation by means of categories, variables and, sometimes, money. Such representations enable management to install work programmes and measures ostensibly designed to ensure the fitness of its stocks of human resources. In this way, managing health and wellbeing can be understood as an endeavour to care for the employees out of a human interest, or as Taylor (1911/1998) intimated, to help workers become both happier and more prosperous. The same representations also pose difficulties, however, since that which is visualized – employees, their health and wellbeing – may sometimes also said to be rendered less visible. As the preciseness and exactness of measurements become ever more important, the initial good intentions of measuring within management control models erode. Thus, management control models are sometimes said to have developed into something quite different to that which was first envisioned (Johanson, 2005).

Moreover, the managerial agenda is never far away, or rather it is superimposed upon humanistic interests. As Gowler and Legge (1983, p. 198) note, the "rhetoric of bureaucratic control conflates management as a moral order with management as a technical-scientific order whilst submerging the former". In effect, the basic tenet of Taylor's argument, like that of human resource management and management control models, is that there is a connection between individual welfare and organizational efficiency. It is difficult to avoid concluding whether the growing interest in employee health and wellbeing would be as strong if there was no connection between health and wellbeing and performance. Thus, is it the modernist notion of performativity that in the end is the goal (Legge, 1995)? Despite the good intentions of many within the field, managing health and wellbeing by means of technologies such as Health Statements becomes a further managerial practice masked by euphemisms. It follows in the same vein as flexibility understood as an euphemism for "management can do what it wants", team-work as an euphemism for "reducing individual discretion" and training and development as an euphemism for manipulation (Sisson, 1994, p. 15).

In summary, this discussion might usefully be characterized as an exploration of the relationship between technical means and social ends, in the context of employee health and wellbeing. In this connection Townley (2004, p. 425) invokes the notion of "Weber's paradox of consequences – the extent to which means may come to undermine, rather than serve, ends" or, as Johanson and Mårtensson (2006) observe: how measurements sometimes become ends in themselves (von Wright, 1997). At this point, there is merit in continuing this discussion by means of the complementary question about the relationship between management as a technical order and as a moral order, thereby scrutinising the ethics of promoting the management control of employee health and wellbeing.

5. Ethical perspectives on the management control of employee health and wellbeing

Ethical theories[2] deal with fundamental questions of good and evil, what is considered morally good or bad, right or wrong (Frankena, 1963/1978). Such questions involve, in turn, basic concepts including virtue, justice, obligation, fairness, freedom and responsibility, all of which are implicitly ingrained in our beliefs and actions and implicit in any evaluation of our socio-economic order. Legge continues:

> Just as capitalism highlights such "goods" as freedom, autonomy, efficiency and sees "justice" in terms of equality of opportunity, so the Marxist critique points to the injustice

> of exploitation, alienation and the protection of the interests of the few at the expense of social justice for the many (Legge, 1998, p. 20).

Ethical theories can usefully be divided into deontological and teleological theories (Frankena, 1963/1978; Hällsten, 1997). This distinction is initially employed below in discussing the ethical, and thereby moral, dimensions of the management control of employee health and wellbeing.

Deontological perspectives

Deontological theories hold that principles or criteria exist that allow us to judge what is good or evil. These principles dictate our duty and thus our action irrespective of the consequences it may have. So, as attention is turned towards duties, obligations and rights (Brytting, 1998), human action is good or bad/right or wrong on the basis of the action's inherent qualities rather than the end result. Kant, the foremost exponent of deontological ethics, argued that ethics should be grounded in reason rather than intuition, utility or conscience. Thus, an action is morally good not because of its consequences but because it is deemed to be universally good according to a valid principle or rule. For Kant, that valid principle, which he termed the categorical imperative, might be understood as a continuation of the old wisdom of such proverbs as "act onto others as you would have them do onto you" already present in ancient Greece, Hinduism, Confucianism, Judaism, Christianity and Islam in passages such as "therefore all things whatsoever ye would that men should do to you, do ye even so to them: for this is the law and the prophets" (*King James Bible*, Matt. 7:12) and "none of you [truly] believes until he wishes for his brother what he wishes for himself" [No. 13 of Imam "Al-Nawawi's Forty Hadiths"][3].

Kant formulated the categorical imperative in several ways, from which Bowie (1999) derives three: the first of these is "act only on maxims that you can will to be universal laws of nature"; second, "always treat the humanity in a person as an end, and never as a means" and finally, "act as if you were a member of an ideal kingdom in which you were the subject and sovereign at the same time". Ethical norms ought then to be universal, with the result that those which are right for me are also right for anybody else, as well as vice versa. We ought to treat a person's humanity as an end and not as a means, i.e. respect a person's autonomy and dignity. Finally, as a legislator/sovereign, a person must set aside contingent motives in order to express the autonomy of the rational will. Put differently, rules must be universal, and still be workable.

From a deontological perspective, in this case Bowie's (1999) formulations of Kant's categorical imperative, it is the rules that must be followed and not the ends. The first formulation tells us to act only on maxims that we can will to be universal. In other words, as the (golden) rule goes, we should act upon others as we would wish to be acted upon. What, then, is the rule that we are following in measuring and managing employee health and wellbeing? A plausible rule could be: "protect employee health and tend employee illness", which presupposes that health and wellbeing is a good thing and an end to be strived for by and for any human being. So, independently of any consequences – whether such actions lead to reduced costs and increased efficiency – to act upon this rule can be considered to be moral. As shareholders' interests are, however, usually accorded primacy over those of other stakeholders, another rule must also be taken into consideration. Such a rule could be stated as follows: "maximize shareholder value". At this point the argument becomes problematic in that we have two rules that

may contradict each other (Legge, 1998). Indeed, the interests of management and shareholders need not necessarily be the same as those of employees. Moreover, in order to maximize shareholder value, managing and controlling employee health and wellbeing can be understood as an action that violates the second formulation of the categorical imperative – treat people as ends and not as means – and in doing so also violates the universality of such action according to the first formulation.

In effect, the second formulation of the categorical imperative tells us to always treat the humanity in a person as an end, and never as a means. This formulation presents some problems that could be understood to reside within the employment relationship. Is it moral to use employees to achieve the ends of the organization and its shareholders and, in this particular case, is it morally defensible to manage and control employee health and wellbeing to reduce costs and maximize employee efficiency for the benefit of the organization and its shareholders? This facet of the categorical imperative tells us not to use people as vessels; thus it would be morally wrong to subject employee health and wellbeing to management control in order to increase organizational efficiency and shareholder value. However, as Bowie (1999) has remarked, Kant does not prohibit the use of persons categorically. If this was the case, all forms of employment would be immoral. What we should try to avoid is the exploitation and the degradation of humanity. Thus, we are allowed to use people but we cannot totally disregard another person's own interests. This allows employment relationships as long as the relationship is not coercive or deceptive and, in the case of employee health and wellbeing, it allows for its management control even if it is first and foremost done in the interest of the organization and its shareholders. Axiomatically, this line of argument presupposes that to be healthy is regarded as something good and that it is in the employee's interest to have his health and wellbeing managed and controlled in such a way.

The third formulation of the categorical imperative states: "act as if you were a member of an ideal kingdom in which you were the subject and sovereign at the same time". The management control of employee health and wellbeing could thus, to fit this instance of the categorical imperative, be understood as a set of actions undertaken by responsible "sovereigns" – managers – for the good of the "subjects" – employees – with the twist that managers would at the same time be subjects and employees also sovereigns. This is perhaps what codetermination acts and participation endeavours attempt to bring about although they also have been criticized for being new modes of management rather than a means to empower employees (Lammers and Széll, 1989). In this sense, managing and controlling employee health and wellbeing is a responsible action by a sovereign attempting to bring about a better realm. Thus, morality rests again on the idea that any action concerning the management control of employee health and wellbeing is based upon the conception of healthy employees as a universal end that should be sought in perpetuity. Moreover, it rests upon the assumption that in any action undertaken, people's integrity and dignity are respected.

Teleological perspectives

Teleological ethical theories, sometimes referred to as consequentialism, view what is morally right or wrong as being subject to the value that any given action creates. In other words, whether or not an action is good or bad, right or wrong depends ultimately on the comparative amount of good, which is created through that action. A moral action is one that produces a greater amount of good than any alternative action or causes the

least amount of harm or pain. Teleological theories concentrate thus on what is good, valuable or desirable as ends to be achieved. The most prominent version of teleological ethic is utilitarianism, which states that "actions are good when they prove to have utility, that is to say, when they increase the total sum of happiness in a given society" (Jones *et al.*, 2005, p. 26). Similar to Kant's categorical imperative, teleological theories are based on rationality. The difference lies in the point of departure that Bentham, widely acknowledged as the founder of utilitarianism[4], takes. Indeed, he states as a starting point what he believes to be a hard fact: people like pleasure and dislike pain. A rational ethics, as Jones *et al.* (2005) point out, is one that attempts to maximize pleasure and minimize pain. Thus, reducing ethics to a choice between happiness and unhappiness, the goal of utilitarianism is achieving the greatest good for the greatest number of people. In this sense ends are significantly more important than means in that as long as the end is good, whatever means can be justified by Bentham's utilitarianism, which is known as act utilitarianism.

Act utilitarianism presupposes unbounded rationality as well as perfect information and as consequence has attracted criticism. In effect, it seems difficult to calculate and anticipate the future consequences of an action in order to compare it with every other possible alternative. Moreover, it has been accused of being too pragmatic insofar as it only focuses on the consequences and overrides intuitive moral feelings such as those one may follow when telling the truth. Strictly speaking, the moral imperative of telling the truth is only an imperative if it leads to the greatest happiness for the greatest number of people. If not, then lying becomes the moral imperative. Moreover, act utilitarianism tends to turn people into vessels to achieve the greater good running the risk of undermining a person's humanity. As a response to the criticism against act utilitarianism, rule utilitarianism was developed. Advocated by John Stuart Mill, it states that some rules should be used to guide moral action insofar as they are believed to usually lead towards a maximization of utility. Whether or not a rule is a good guide for moral action is then determined by the amount of good that the actions guided by such a rule bring about.

From a utilitarian perspective, managing and controlling employee health and wellbeing becomes easier to sanction as long as such practices contribute something good. If that is the end sought, it seems difficult to envision a situation in which the greatest number would not attain greater happiness as management, having developed a system to control employee health and wellbeing, could develop proactive measures to help employees to take care of their health and thereby not become sick. Employees, able to work, would avoid a loss of income and co-workers would not have to do the work of those on sick-leave. Costs would be reduced and investments on strategic issues made instead to meet the strategic objectives of the organization in a more efficient manner. In consequence, shareholder value would also be maximized. In that sense, from a utilitarian perspective the management control of employee health and wellbeing would bring the greatest amount of wellness to the greatest number of individuals within the organization and thus the greatest amount of happiness to the greatest number of people. This is often argued to be the effect of visualizing different factors that might affect the health status within the organization (Johanson *et al.*, 2007).

The argument above presupposes that managing health and wellbeing leads to a good end result, i.e. healthier employees. If, however, that is not the case the management control of employee health and wellbeing becomes somewhat problematic from the utilitarian perspective. As has been pointed out earlier, management control systems

have been heavily informed by the traditions and thinking of accounting in which primacy is normally accorded to shareholders over the interests of other stakeholders. In that sense, if the ends from such a vantage point exclude stakeholders other than shareholders, the results produced by such actions do not necessarily maximize the happiness of the greatest number of people unless the number of shareholders surpasses the number of employees. This is one of the weaknesses of utilitarianism, i.e. it tends to turn humanity into a vessel for achieving some goal. On the other hand, it could be argued that increased shareholder value in the end also results in an economically healthier organization, which also is a good thing for the employees. Moreover, since it is health and wellbeing that is being maximized, it might be difficult to argue that actions taken to ensure employee health and wellbeing, for whatever reason, would not also be considered to be good for them. Finally, utilitarianism does not place any restrictions on the use of others in order to achieve one's aims; from this perspective no problem arises as long as employees are not harmed by such actions. A rule utilitarian perspective can in such case be of help by providing rules to ensure that employees are not harmed in the process.

More pressing from the utilitarian perspective is the issue of identification of moral actions, since to act morally from the utilitarian stance it is necessary to evaluate a planned action against all possible actions. This involves the identification of all persons touched by it, and all foreseeable consequences, as well as the probability of them taking place. The next step involves the comparison of the assigned values of every action in terms of the goodness of their effects for all involved. The sum total of all consequences, good and bad, of every action should then guide the moral choice. As it may transpire, this is no easy task.

Further ethical considerations

It is possible to view the management and control of employee health and wellbeing as moral actions, albeit subject to certain conditions, assumptions and difficulties that should be scrutinised. This returns to the question of the difficulties in attaining relevance in the measures of health and wellbeing. More specifically, what is good about such actions and which norms come about from such a process. The issue of what does being healthy "healthy" mean quickly comes to mind? This question becomes ever more pressing in light of the contemporary medicalization process, characterized by a growing concern for issues regarding health and ill-health and the redesignation of non-medical problems as medical problems (Conrad, 1992; Holmqvist and Maravelias, 2006; Johanson *et al.*, 2007). Conrad and Leiter (2004) assert that medicalization is not a process brought about by medical science, rather one that is driven by consumers and pharmaceutical corporations as a well as a system of physicians, insurance coverage and changes in regulatory practices that facilitate their goals in a changing market.

On the other hand, a counter movement termed demedicalization has also been identified, whereby aspects of human life cease to be regarded as medical (Conrad, 1992). Homosexuality, for instance, was officially declared not to be an illness in 1973 by the American Psychiatric Association (Conrad and Angell, 2004). Although there are few documented examples of demedicalization[5], the point is that what is and what is not an illness is socially constructed, with the result that medicalization in turn is not only a medically given but is also informed by markets, consumers and corporations. From a constructionist perspective the role played by measurements and management control systems, and the attempts to manage and control employee health and wellbeing,

becomes more a question about the constitution of health and wellbeing within organizations. Viewed in this way, the management control of employee health and wellbeing becomes a question of organizing practices that bring about orders through reductions and deflections from the human body and the very humanity we should, according to the categorical imperative, uphold and respect.

Viewing the management control of employee health and wellbeing as organizing technologies implies also implies consequences other than those usually discussed – employee health, reduced costs, efficiency and increased shareholder value. It brings forth ramifications such as the creation of boundaries that designate what is and what is not healthy, with which people can be categorized. These boundaries can be understood as the starting point for practices such as stigmatization and discrimination based on health, similar to the case with racism, sexism and ageism. In this sense, the management control of employee health and wellbeing might also be a contributing factor to what Skrabanek (1994) terms "healthism", characterized as the imposition, through propaganda or coercion, of norms that determine what a healthy lifestyle is and that ultimately leads to totalitarianism expressed at its extremes by racism, segregation and eugenic control. Healthism can be understood as a form of control that reduces people through categorization and measurement. In its simplest expression categorization implies a dichotomization of health and wellbeing into that which is healthy and that which is sick or, in measurement terms, where the limit between health and sickness lies on a scale/index. Such scales permit further labelling of people and their behaviour as healthy or sick whereby a first stigmatization is completed. Thus, through inscription they also allow for the ascription of people to certain categories that, moreover, are given a moral content by the very discourse that informs them: to be healthy is good and to be sick is bad, a healthy employee is good for the organization insofar as s/he is a productive member of a collective while an unhealthy/sick employee is costly and unproductive as well as being at least temporarily placed outside the membership collective.

Moreover, making a private issue (although some may argue otherwise) such as health and wellbeing an organizational one is not without problems, however. It could be argued that some behaviour during working hours, as well as most behaviours after working hours, healthy or non-healthy, are of no concern to the organization insofar as they are issues pertaining to a private sphere. Conversely, it could also be argued that an unhealthy lifestyle might affect the individual's performance at the workplace and thus that health and wellbeing is of great importance to both the organization and the employee. As a consequence, health and wellbeing should be a subject for measurement and thereby part of the management control system. The intentions might be good but such actions also transgress the private realm. In their attempts to control, they also forge what is good and what is bad thus setting boundaries and creating health norms. What happens then to the integrity of the individual who is called upon to check her or his blood pressure or measure her or his body mass in order to learn whether s/he is too fat or is suffering from a degree of hypertension. In this sense, there is still a risk that the interests of employees will collide with the interests of management; if not, then we would have created the "perfect" society as expressed by Huxley (1994) in *Brave New World.*

6. Discussion: one step forward, two steps back?

The motivations of the majority of those, including the authors, who commend taking employee health and wellbeing into account as a further element of management control

within organizations, are invariably very sincere. While they are conscious of the costs to employers consequent on sickness absence and general ill-health, they are at least equally troubled by the impact that these have on individual employees. The lost opportunity to contribute to the value creation and delivery process attendant on any lack of health and wellbeing is something to be deeply regretted. In those instances where sickness absence is decoupled from actually being unwell, however, extensive these may actually be, there is likely to be a measure of ambivalence present. "Taking a sickie", as it is sometimes referred to in the UK, might be less commonplace if work was more appealing. Promoting high levels of employee health and wellbeing will also prove more widely beneficial. In an age where service industries are predominant, customers will find themselves better served by employees more disposed to their roles within the relationship, whether because they feel better in themselves or because they are less often required to cover for absent co-workers. The broader society will also benefit from the transfer of resources currently committed to fund the cost of ill-health, or at least that part of it that is required to cover employment-related ill-health. Viewed in this way, facilitating the management control of employee health and wellbeing is a win-win scenario.

Operationalizing motivations such as these is arguably now considerably easier than it was 20 years ago. As we argued in Section 3 above, the emergence of the intellectual capital concept has provided a much-needed fillip to the challenge of successfully accounting for people (Roslender *et al.*, 2007; Roslender, 2009a). Such exercises are no longer understood to entail "putting people on the balance sheet" (Flamholtz, 1974, 1985). Intellectual capital reporting scoreboards such as the Skandia Navigator or Intangible Assets Monitor readily incorporate a people/employee perspective that in turn can be populated by a set of relevant metrics or indicators, which are to afforded the same (or arguably greater) significance than those relating to customers or organizational structures and processes, not to mention those of a financial nature. The second wave of narrative reporting approaches such as the intellectual capital statement provide a complementary means of accomplishing the same task. The initial Health Statement explorations identified earlier in the paper have more in common with a narrative-based approach, arguably providing a more substantial basis for future development. Taken together, developments such as these, underpinned by the broader set of insights on measuring and reporting that have emerged within the new management accounting (Kaplan, 1994, 1995), provide a sufficient foundation for those within the accountancy profession to eschew the urge to view employee health and wellbeing issues through the familiar lens of cost estimation, cost control, cost reduction or more contemporaneously, cost management.

Conversely, as Sections 4 and 5 above have demonstrated, however, sincere these motivations may be, there is good reason to be wary of the outcomes of initiatives designed to facilitate the management control of employee health and wellbeing. From a critical accounting perspective comes the observation that, however, well intentioned such developments may be, they are of necessity simply further examples of managerial technologies, designed to serve the interests of those who ultimately control organizations rather than those who staff them. Imploring employers to ensure that they embrace initiatives designed to protect and/or improve the health and wellbeing of their employees would, at first sight, seem to be asking them to act in a moral way. When this request is scrutinised from different ethical perspectives, however, questions about the "goodness" of such seemingly commendable practices quickly emerge. Among these are the relative

rights of shareholders on the one hand, and the employees, qua private individuals, on the other, as well as the possibility for greater societal benefits to ultimately accrue as a consequence of a lack of concern about employee health and wellbeing at a local level.

In practice, ethico-moral considerations come down to a matter of choices. In the case of the management control of employee health and wellbeing such choices include whether the interests of employees, asserted to be source of all value creation and delivery, should prevail over those of shareholders, as the risk takers, or whether it is in the best interests of the broader society that an individual's privacy gives way to the public interest. It is not too difficult to identify which views those who would commend taking employee health and wellbeing into account will embrace. As accounting academics, however, they are still confronted by the observations regarding the predominantly negative consequences of accounting practices viewed as managerial technologies. Is there any way in which it might be possible to take employee health and wellbeing into account that will not have this result, thereby contributing to the betterment of their individual and collective involvement in the work place?

In an earlier paper, Roslender *et al.* (2006) have identified that accounting for employee health and wellbeing would be facilitated by embracing a self-accounting approach (Roslender, 2009b). Self-accounting is envisaged as a further development of the narrative approach exemplified in intellectual capital statements, the difference being that employees rather than those normally responsible for preparing such information, i.e. accountants, articulate their experiences of improved health and wellbeing within the work place. In the first instance, self-accounting narratives would be made available to the broader workforce via the Intranet or, more autonomously, by means of social networks (Gowthorpe, 2009). In the context of the "healthy organisation", one that is genuinely committed to growing the health and wellbeing of employees, there is no reason to believe that such autonomous expressions of health awareness would be other than largely positive. A stream of negative sentiments would suggest unwelcome concerns about a continued commitment to growing health and wellbeing, serving as a warning to those responsible for managing the organization. The question of how it might be possible to bring these accounts together in a form that can be combined with other information sets, such as scoreboards and management narratives, is more problematic, an attribute shared with other enabling accountings (Broadbent *et al.*, 1997; Gallhofer and Haslam, 1997, 2003; Roslender and Dillard, 2003).

The purpose of this paper has been to identify the case for taking employee health and wellbeing into account in some way, and to provide a review of a broad range of issues and concepts relevant to such a project. A programme of empirical research within the field of employee health and wellbeing is now required if we are to ensure that instead of the usual one step forward, two steps back, we can progress this project and so move two steps forward.

Notes

1. The use of the term "hidden value" is often found within the area of visualizing humans, e.g. within intellectual capital literature. One such example is a book titled *Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brainpower* (Edvinsson and Malone, 1997).
2. Morality and ethics are two closely related concepts, which in daily conversations are often used interchangeably. One distinction is that the concept of morality refers to our actions

and our conceptions about how we should act, whereas the concept of ethics refers to theoretical reflections on the very concept of morality (Frankena, 1963/1978).

3. The brotherhood that is referred to in the hadith is limited to Muslims as defined in the Quran. Although the rule might not be universal to the whole world it provides an example of a universal rule within Muslim culture, i.e. the idea of treating others as you would have them treat you, and a precursor to Kant's categorical imperative.
4. Although utilitarianism usually is credited to Bentham it can be traced back to the Greek Philosopher Epicurus.
5. Only homosexuality and masturbation have been fully documented as instances of almost complete demedicalization (Conrad and Angell, 2004).

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