

PhD. project proposal:

Calculating Social Services:

An ANT study of the roles of the price
in decisions to invest in child protection



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Introduction

“I questioned if he was a “95.000-kroner-boy” because I have some inner scale of placement prices and of what to expect, when we reach a price like that”¹. (social case worker)

In these terms a social case worker in a Danish local authority explains, why she was reluctant to accept the offer from a supplier of social services. She ended up choosing another supplier, which was judged to better meet the needs of the boy, at a price, which was better aligned with her expectations. The economizing (Miller & Power, 2013) of social work is indeed happening. The overall purpose of this PhD is to investigate how this results in the development of new management accounting practices (Chapman, Cooper, & Miller, 2009). My hope is first of all, that such knowledge will give detailed insights into how it is possible for social work professionals to be both accountable to the needs of the child and the budget of their department. Secondly, I hope this knowledge will make visible some of the management accounting practices that enables the children to get the help, they need and not only those management accounting practices that happen to the detriment of the children and clients (Brodkin, 2011; Lipsky, 2010; Munro, 2004). Doing the PhD. thesis within the field of management accounting research hopefully enables me to do, what Power and Miller (2013, p. 592) asks of us: “...scholars of organizations and management need to view accounting practices as central to their discipline rather than a merely technical and peripheral activity”.

The remaining part of the Project Proposal is structured as follows: First a very brief introduction to the field of public sector social work. The rest falls in two main sections: The first section is a literature review, which aims to narrow down the scope of the study. Secondly the outline of the study is presented.

Economizing uncertain futures within social work

The central idea of the modernization of the Danish and other western public social services was to separate the purchaser from the provider, and thereby introduce a contractual relationship and make the competition between the suppliers be the means of achieving

¹ The costs of 95.000 kroners is the monthly payment – about 13.000 euros. The quote originates from the pre-study, which I undertook in 2012-2013.

efficiency and effectivity (Hjort, 2012). In other words, this “new paradigm” created economic markets out of service areas, which were earlier based on trust in professional judgments (Glennerster, 1994). These markets have been termed as quasi-markets (Lapsley, 1992), due the combined bureaucratic and economic regulation, which on the one hand gives the ‘consumer’ the right to services, regardless of the lack of knowledge about outcomes and on the other hand demands local authorities to account for efficiency and effectiveness. In this regard public sector social service is a particularly tricky case of public sector organization. It offers services to help a person or groups of people with social problems to alter their situation for the better. Judging what a social problem is and how to alter it is a highly moral business, since it must be judged within the particular context and as something “*incompatible with the values of a significant number of people*” (Rubington & Weinberg, 1995, p. 4). And it is even more difficult to predict future outcomes of the services delivered. This uncertain knowledgebase and the fact that humans are the ‘raw material’ of the services are argued to be the key characteristics, which make economization a challenge in the field of social services (Glennerster, 1994; Kominis & Dudau, 2012; Llewellyn, 1998b; Munro, 2004). These characteristics are particularly present within child protection, where the future lives of vulnerable children are in the hands of the social workers. To put it on the tip: The economizing of child protection services demands of social service organizations to value the worth of a vulnerable child’s possible future. And as the English research Eileen Munro (Munro, 2011, p. 14) terms it, such predictions are “*necessarily fallible*”.

Literature review: The roles of management accounting within social services

The aim of this literature review is to investigate how this study can be a part of the management accounting research field. For this reason, it is not narrowly focusing on the developments of the findings within one specific domain, but on the developments of the findings within a particular type of study. Namely studies of management accounting within social services.

Firstly, and as a backdrop to the studies of management accounting within the social services, a very brief review is done of a selection of papers, applying social theoretical theories to

investigate management accounting as a practice (Ahrens & Chapman, 2007) within public sector human service organizations, particularly the health care sector. The sections following this brief review is a construction of the literature, from where this PhD. thesis has its grounds within management accounting studies. The papers included in this review investigate “the roles of management accounting within social service”. These papers are selected through a detailed surge in Financial Accountability & Management journal, which is known to have the most publications on public sector accounting, and through following the references of seminal and newer papers, dealing with social services.

The roles of management accounting in the public sector

During the previous 20 years researchers within public sector management accounting research have shown great interest in the development of the public sector as an economic and accounting entity (Helden, 2005; Kurunmaki, 1999). They have gained interest in how “*accounting tools and techniques shape the way in which activities and processes come to be articulated, debated and made operable*” (Kurunmäki, 2009) in public sector organizations. A great part of this literature discusses the dilemma between administrative control and professional autonomy in complex organizations (see for instance: Abernethy & Stoelwinder, 1995; 2009; Liisa Kurunmäki, 2009; Lindkvist & Llewellyn, 2003; Vosselman, 2013). These studies shed light on the development of new forms of managerial- and financial accountability within ‘welfare professional groups’ across various forms of public sector human service organizations.

More detailed studies of the interrelation between particular professional groups and selected accounting systems have been done by Liisa Kurunmäki and colleagues, who have applied various social theoretical approaches to investigations of how the medical profession adapt to tighter budget constraints, by developing skills in setting prices and calculating costs (Kurunmaki, Lapsley, & Melia, 2003; Kurunmaki, 2004; Liisa Kurunmäki & Miller, 2006; Miller, Kurunmäki, & O’Leary, 2008). The papers show that the medical professions and organizations are hybridizing as they work on transforming complex individual decisions on medical matters into something calculable. This is interpreted as a potential to maintain professional expertise and improve measurements. But they also warn, that the incessant calculative routines tend to give “*more attention to the economic than the social*”, making it even more difficult to measure the

social (Kurunmäki & Miller, 2006, s. 104). Thus opening up an academic discussion on, whether new accounting systems support or challenge the practices of the medical profession (Vikkelsøe, 2007, p. 269).

Within the area of health care sector accounting research, Actor-Network Theory (ANT) has successfully been used to reveal surprising twists on the roles of management techniques (Ahrens & Chapman, 2007b, p. 103; see for instance Chua, 1995; Robson, 1992) and studies applying Institutional Theory have shown that budgetary controls are used for other purposes than control (Covaleski & Dirsmith, 1983; Nyland & Pettersen, 2004; Pettersen, 1995). Similar puzzles are discussed within other public sector organizations, and some of them in the periphery of social services. One, unpublished paper, for instance shows how calls to calculate the costs of pupils with special needs in public sector schools ends up having an excluding effect, although it was implemented to liberate the freedom to choose (Lund & Sjögren, n.d.).

Even though the above mentioned studies of management accounting as a practice (Ahrens & Chapman, 2007) approach the field from various levels of analysis and apply different social theories, they all reveal the multiple ways in which management accounting techniques enact effects, which are sometimes unexpected. In this sense, they collectively show on the one hand that new systems of management accounting have practical implications for the daily work practices, and on the other that effects of such implications vary in time and space and from setting to setting.

Categorization of management accounting domains within social sector research

The study of “the roles of management accounting in social services” is not in itself a domain within management accounting literature. In fact, it has only been possible to identify 16 papers, which specifically investigate management accounting as a practice in a “social service setting”². These papers have no coherent debate and temporal line in developments of understanding theoretical issues, such as a domain would typically have (Locke & Goldenbiddle, 1997). Rather they build on and develop theories by drawing from other domains with relevance to ‘public sector management accounting research’ (Helden, 2005). Those domains are ‘accountability’ (Bracci & Llewellyn, 2012; Bracci, 2014; Kraus & Lindholm, 2010;

² The selection is done by following the authors definition of their empirical site and professional work area.

Llewellyn, 1998a, 1998b, Laughlin 1996), 'budgeting' (Llewellyn, 1998b; Pendlebury, 1994), 'control systems' (Carlsson-Wall et al 2011; Jönsson & Solli, 1993; Kominis & Dudau, 2012), 'costing' (Glennerster, 1994; Llewellyn & Saunders, 1998; Llewellyn, 1993), 'accounting information' (Carlsson-wall et al, forthcoming; Jönsson & Solli, 1993), 'purchasing decisions' (including contracting) (Llewellyn, 1998b; Mannion & Smith, 1997), and 'inter-organizational accounting and collaboration' (IOC) (Carlsson-Wall et al., 2011; Kominis & Dudau, 2012; Kraus, 2012).

All of the papers investigate issues of accountability – some as their main theme others as a subject derived from their main theme. In this regard, they all investigate multiple domains within management accounting research, with systems- and processes of accountability as the most researched domain. To get an overview of the papers and their domains, I have categorized them in table 1. **X** marks the primary domain of the paper. **O** marks a derived subject.

Table 1. Overview of the domains of reviewed papers

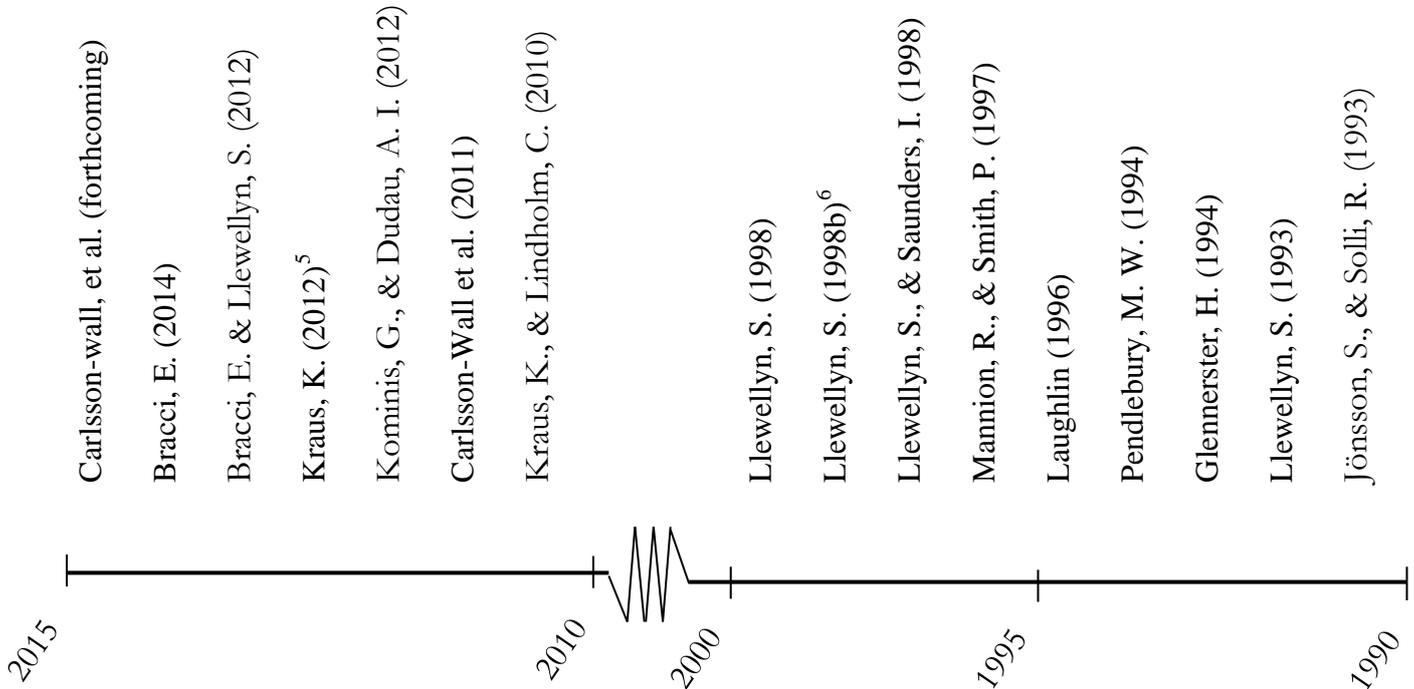
Paper	Account-ability	Budget-ing	Control systems	Purchasing decisions	Cost-ing	Accounting information	IOC
1 Bracci, E. (2014)	X	O					
2 Bracci, E. & Llewellyn, S. (2012)	X			O			
3 Kraus, K., & Lindholm, C. (2010)	X	O					X
4 Laughlin (1996)	X						
5 Llewellyn, S. (1998)	X			O	O		
6 Llewellyn, S. (1998b) ³	X	X		X			
7 Kraus, K. (2012) ⁴	O		O	O			X
8 Carlsson-Wall et al. (2011)	O		X				X
9 Carlsson-wall, et al. (forthcoming)	O	O				X	
10 Glennerster, H. (1994)	O		O		X		
11 Jönsson, S., & Solli, R. (1993)	O		X			X	
12 Kominis, G., & Dudau, A. I. (2012)	O	O	X				X
13 Llewellyn, S. (1993)	O				X		
14 Mannion, R., & Smith, P. (1997)	O			X	O		
15 Llewellyn, S., & Saunders, I. (1998)	O			X			
16 Pendlebury, M. W. (1994)	O	X				O	

³ In this paper Llewellyn (1998b) investigates the attribution of responsibility as a prerequisite of accountability

⁴ Kraus (2012) investigates how front-line welfare professionals ‘absorb’ ‘accounting-induced disturbances’, which refers to another branch of literature than the literature on accountability. I have chosen to categorize the paper within accountability, since it investigates the relationship between accounting measures and financial accountability (Kraus, 2012 p. 1107)

The papers date back to the beginning of the 90's, where public sectors throughout the world had gone through a process of modernization by the implementation of what Hood (1991) coined as an all-purpose, New Public Management “for all seasons” (Hood, 1991 p. 8, 1995). This term covered doctrines from the private sector such as competition, result oriented measurements, specialization and enhanced accountability and transparency in decision making processes, which were stated as universal solutions to “*management ills*” (Hood, 1991 p. 8). The purpose was to enhance efficiency, by making the public sector more business-like. During the beginning of the 1990's though, dilemmas of implementation and unexpected consequences of the transformation of especially the human services within the public sector, raised increased interest from research (see for instance following review: Abernethy et al. 2007). This is the case of nine of the papers within the social service sector (See table 2). These papers question how core issues of New Public Management accounting techniques are practiced and what role they play in this particular merge with caring work. They investigate the particular dilemmas involved in issues of budgeting, measurement and accountability within the part of the public sector dealing with social problems.

Table 2. Timeline of reviewed papers



As shown in table two, there is a time slot of about 12 years without any papers published in this area. When the area is taken up again, it is with a somewhat change of focus. Now the social services are investigated for its particular characteristics, as a lens to exemplify new or other ways of organizing and doing management accounting. Kraus & Lindholm (2010), Carlsson-Wall et al (2011), Kraus (2012) and Kominis & Dudau (2012) take social services for elderly as a particularly interesting case to investigate inter-organizational collaboration. And Bracci & Llewellyn (2012) and Bracci (2014) use social services to explore how constructions of accountability are interwoven with certain types of professional practices. The most recent, forthcoming paper (Carlsson-wall et al., n.d.) makes another twist on the ‘social service case’ as a location to investigate the enactment of budgets through metaphors.

⁵ Kraus (2012) investigates how front-line welfare professionals ‘absorb’ ‘accounting-induced disturbances’, which refers to another branch of literature than the literature on accountability. I have chosen to categorize the paper within accountability, since it investigates the relationship between accounting measures and financial accountability (Kraus, 2012 p. 1107)

⁶ In this paper Llewellyn (1998b) investigates the attribution of responsibility as a prerequisite of accountability

To sum up the categorization of management accounting domains: The research questions of the later papers are less focused on the social services as such, and more on the opportunity to investigate some of the uncovered corners of management accounting literature, which deals with complex and entangled ways of doing accounting (see for instance Carlsson-Wall et al, forthcoming). Whereas the earlier papers were oriented towards understanding the meeting between dominating issues of accounting and the practice of doing caring work (see for instance Llewellyn 1998).

Theories

Due to the nature of public social services as complex types of organizations most of the papers apply social- or organizational theories, in order to grasp the embeddedness of accounting techniques in the organizational and social relations (Bracci & Llewellyn, 2012; Bracci, 2014; Carlsson-Wall et al., 2011; Carlsson-wall et al., n.d.; Jönsson & Solli, 1993; Kominis & Dudau, 2012; Kraus & Lindholm, 2010; Kraus, 2012; Llewellyn, 1998a, 1998b; Mannion & Smith, 1997). And the rest make descriptive accounts (Glennerster, 1994; Llewellyn, 1993; Pendlebury, 1994) in order to make processes and dilemmas visible.

Although the theories applied represent a broad picture of approaches stemming from sociology, humanities, management accounting (Simons Levers of Control) they all have one underlying assumption in common: That the human actor – for instance the manager or the front-line care worker – has agency and the accounting tools are ‘mere’ objects being put to use (or not) by the human actor. Hence the underlying assumptions are about the ways of implementing management accounting and the effects of these implementation processes on for instance constructions of accountability or the incompleteness of the costing systems. Paradoxically this leaves accountants, tools and techniques in the background as independent variables, and not the empirical phenomena to investigate.

Findings on the roles of management accounting techniques in social services

As mentioned in the categorization of domains, all papers have chosen to investigate social services, due to its organizational complexities and they all investigate multiple domains. Hence the findings also go across domains and theoretical approaches. One common aspect of the papers, though, is that they take the incompleteness of the accounting measures as an

underlying interest of the research, and thereby investigate how management accounting techniques develops into something else than merely calculating and measuring. Accounting also changes social relations, creates spaces, organizes and enacts new practices. In order to make a pattern of these crisscrossing findings, the classical management accounting domains are reviewed within the topics of two main questions: How is accountability constructed? And what is calculated?

With this structure of the findings, I am setting the classical management accounting domains aside and constructing ‘The roles of management accounting techniques in social services’ as a new domain, where the constructions of accountability and the possibility and limits of calculations are main issues. The purpose of this is to find out, how this can be a field of research, and what existing papers can tell us about management accounting as a practice in social service and what areas might need further exploration.

Issues of alignment

Before the findings are presented, a general issue, discussed in all papers, must be addressed. It is the issue – possibilities and limitations – of using accounting techniques to ensure greater alignment and transparency between resources spend and the outcomes of the services. A few early (Jönsson & Solli, 1993; Llewellyn & Saunders, 1998; Llewellyn, 1993; Pendlebury, 1994) and one late (Bracci, 2014) paper take particular accounting techniques as their unit of analysis and investigates how they are constructed and used. Jönsson and Solli (1993, p. 305) points to ‘time lag’ between future activities (budgets) and outcomes (accounting) reports of past activities as a crucial barrier for coupling finance and activities. A common finding is that the potentialities of the accounting techniques lie in showing how for instance the costs are generated and thereby enabling further connections between costs and quality to be analysed and established (Llewellyn, 1993 p. 186). Or, as Bracci (2014) argues, in visualizing the connection between costs and individualized outcome targets and thereby enabling the client to co-decide how resources are allocated. Most of the papers, though, turn to the manager or the front-line worker as their unit of analysis (Bracci & Llewellyn, 2012; Carlsson-Wall et al., 2011; Carlsson-wall et al., forthcoming.; Kraus & Lindholm, 2010; Kraus, 2012; Llewellyn, 1998a, 1998b; Mannion & Smith, 1997). Also in these papers a common finding seems to be that the

potentialities of accounting techniques are only enabled, when they are diffused through social processes – or processes of translation into entities which are meaningful in the context of social care. When this is possible, the efficiency of the services are enhanced (see for instance Carlsson-wall et al., forthcoming). The two remaining papers consider the overall reformation of social services by investigating central dilemmas between accounting and uncertainty in local and specific contexts (Glennister, 1994; Kominis & Dudau, 2012). In these two papers it is agreed, that only through interactive processes of control and measurements is it possible to avoid mechanic regulation to the detriment of quality or client needs.

In other words accounting techniques are made strong or complete through its embeddedness in social relations. Hence they produce ways of narrating social work to support the incompleteness of the calculations and measurements.

How is accountability constructed?

Although the papers on accountability uses a variety of frameworks to investigate and define limits of accountability, they all draw lines back to the seminal paper of Roberts and Scapens (1985) as a backdrop to studying accounting practices through constructions of accountability. To be pragmatic I categorize two main forms of accountability in the review: Professional accountability (Sinclair, 1995) and financial accountability (Ezzamel et al, 2007). The latter term is chosen as a representation of forms of accountability dealing with tasks of taking finances and accounting numbers into account in daily processes. It therefore includes not only external systems of accountability but also managerial, political and public calls on social workers to take into account the finances of the public sector.

The dichotomous relationship between professional- and financial accountability

A common interest in approaching social services as a case for studying management accounting lies with the characteristics of the professional context. To put it the words of Jönsson and Solli (1993), the underlying assumption is that “*Finances do not mix well with professionalism. A ‘real’ professional is supposed to ignore financial information (...) it is not part of the professional role to talk much about money, at least not in social services*” (Jönsson & Solli, 1993 p. 304-305). The apparent dichotomy between financial calculations and professional accountability is a point of departure for many of the papers. In the early papers this rises an interest in

experimental studies of what would happen *if* financial calculations were to be induced in everyday practice (Jönsson & Solli, 1993; Llewellyn & Saunders, 1998; Llewellyn, 1993). These papers argue that the introduction of devolved budgets (Jönsson & Solli, 1993) and costing systems (Llewellyn & Saunders, 1998; Llewellyn, 1993) enhances the social workers awareness of economic consequences and enables more financially oriented decisions, when prioritizing the allocation of resources between the clients. In these three cases the accounting systems are especially designed to supplement professional knowledge with accounting information and thereby enhance the managers and the social workers responsibility and overview over their activities. Even though the professionals willingly used the information to “*do operations better and cheaper*” (Jönsson & Solli, 1993, p. 312), they didn’t do it to save money. They did it for the sake of the client. At the end of the experiments, the dichotomy between professional- and financial accountability still persisted, although it had become more blurred.

The client as a higher principal

In their seminal papers Llewellyn (1998) discusses the above mentioned accountability issue as a dichotomy between costing and caring and Laughlin (1996) as a resistance in the caring professions towards economic reason. They use these observations to critically question the limits of economic reason within the setting of social work. By turning to the ‘rights’ of the clients, Laughlin (1996) argues that the client serves as a ‘higher principal’ with alternative rights to define individual needs and call the social worker to account for his or her activities. Hence the accountability relationship between ‘principals’ and ‘agent’ becomes a negotiation of “*when, and under what circumstances, should the rights of ‘higher principals’ overrule the rights of economic ‘principals’*” (Laughlin, 1996 p. 241). Llewellyn (1998) builds on these findings, when she argues that discretionary professional action is contained through a disciplinary discursive framework, which is achieved by establishing “costing” as an obligatory passage point “*through which caring discourse must pass*” (Llewellyn 1998 p. 44). Where the earlier papers argue that the caring professions powerfully resist incomplete and de-professionalizing accounting systems, Llewellyn unravels the hidden discursive processes that change the power relationship between “costing and caring” in social work.

Challenging the client as the higher principal

In the later papers, the entanglement between accounting and caring is evident. The research questions turn towards *how* professional accountability transforms, when financial calculations are part of everyday practice (Bracci & Llewellyn, 2012; Bracci, 2014; Kraus & Lindholm, 2010; Kraus, 2012). But the dichotomous relationship between professional- and financial accountability remains, not only as an underlying assumption, but also as an observation. As Bracci and Llewellyn states: “*misalignment between accounting imperatives and professional ethics grounded in a primary accountability to the client.*” (Bracci & Llewellyn, 2012, p. 818). Hence the papers approach such observations, by investigating the transformations of social work practices in different contexts, time periods, and under varied degrees of financial constraints. All four papers account for interdependencies between the intention of the accounting techniques and the constructions of new forms of accountability. Bracci & Llewellyn (2012) find that social workers in ‘purchasing’ roles willingly accepted more accounting-based forms of organizing and measuring their work. Whereas social workers in ‘caring’ positions resisted these changes. The authors predict a further transformation of social work practices into the more administrative and accounting-based forms of work will de-professional social work with the consequence that early therapeutic interventions might be missed and not only jeopardize the future of the children in need but also outweigh the cost reduced in the short term by passing them on (Bracci & Llewellyn, 2012 p. 827-828). Drawing on data from eldercare Kraus and Lindholm (2010) and Kraus (2012) similarly find that care workers core values transform as pressures to align budgets with activities are intensified through strict budget control and interactive control systems. In this setting the workers would ignore observed client needs, if these were not part of their contract. And Bracci (2014) claims that professional accountability “*seems to involve financial and output measures as well as outcomes*” (Bracci, 2014 p. 120).

With these findings it is evident that ‘the client’ is still more challenged as the higher principal. Thus the boundaries constructed around professional accountability have changed and are continuously changing.

The socializing role of accountability systems

In most other contexts, accountability systems aim to call the individual to account for his or her own decisions. The findings from the field of social work show another system. Here the accountability systems call a team or an entire department to account for the sum of decisions made (Carlsson-Wall et al., 2011; Kominis & Dudau, 2012; Kraus & Lindholm, 2010; Llewellyn, 1998b). For instance Llewellyn show how social workers resist taking individual responsibility for devolved budgets and instead define organizational rules to set common standards for activities. In this way they formate social forms of responsibility and avoid the construction of “*autonomous calculating selves*” (Llewellyn, 1998c, p. 293). Kraus & Lindholm (2010) and Kominis & Dudau (2012) find evidence of the development of inter-organisational accountability, and Mannion & Smith (1997) find that ‘trust’ – and not price – guide purchasing decisions. The only account of individualized forms of accountability is found by Bracci (2014). In this case, though, the call to account for financial issues is pushed outside the borders of the public sector to the private client managing and spending his ‘personalized budget’.

What is calculated in social services?

With inspiration from Power and Miller (2013) this section sums up, which calculative practices are investigated and how they participate in organizing social services.

Inputs and outputs

Budget targets are calculated in order to give an overview of available resources and a prognosis of how they might be allocated into activities. None of the papers investigate *how* the metrics are set, but they investigate how they are used to construct financial accountability and to control professional decision making. Budget controls are used as indicators of performance, even though such numbers are accepted as incomplete. The closest notion of how these indicators or targets are set, is given by Glennerster, who claims they “*are dredged out of the dustbin of past administrative statistics. They have almost universally been about inputs, process and throughputs, not outcomes, and when they have been about outcomes they have concentrated on the crude and easily measurable ones to the detriment of quality*” (Glennerster, 1994, p. 135-136). Almost 20 years later, Bracci & Llewellyn (2012) draw the same conclusion, in less dramatic terms: Social workers and

managers report numbers of child placements (outputs) and the budget spent (inputs), “*outcomes are not reported*” (Bracci & Llewellyn, 2012).

Costs are calculated as prices pr. activity purchased (Mannion & Smith, 1997). Such prices are set within the service supplier, by calculating standards for the resources spent pr. client (Llewellyn & Saunders, 1998). When the social worker or manager buys social services, these prices are translated into standard prices pr. activity, letting it up to the social worker to decide how activities might be combined to meet the needs of the client within the price limits set by the manager (Mannion & Smith, 1997). The price itself, Mannion and Smith (1997) argues, is treated as a constraint on the level of service and not as means to align costs and quality. This is explained with a lack of quality and outcome measurements. Therefor the choice of supplier is not a matter of finding the ‘best price’, but rather a matter of finding the most trustworthy supplier. The authors raises the question of whether this is a transitional stage until “*more formal mechanisms of quality assessment are put in place*” (Mannion & Smith, 1997, p. 255). This question is still unanswered.

When called to account for purchasing decisions it happens as a collective process, where the sum of expenditures is diagnosed up against the expected average costs or more nebulous budget targets. As Llewellyn states, the problem with average costs are that they neglect the information about the characteristics of the case, and thereby makes it impossible to know, why the costs vary. They don’t offer any indicators of costing variation. “*differing costs may well only reflect differing modes of construction*” (Llewellyn, 1993 p. 191). This, Glennerster (1994) argues, “*puts a heavy responsibility on those who produce such formula because unless the weights match the predictive cost the result will be an inbuilt tendency to unequal access*” (Glennerster, 1994, p. 140). When for instance placements for children are calculated to be more costly than home services and the manager is aware of the limits of her fixed budget, there will be an inbuilt tendency for her to prioritize the home service. Even though the placement might be a more effective investment in the longer perspective. This is precisely what Kominis & Dudau (2012) takes as their underlying assumption some 20 years later, when they account for the positive effects of supplementing diagnostic controls with interactive ones as a means to avoid such mechanic short term decisions.

Spaces

On a more interpretive level, the papers show that accounting creates spaces, which can be subject to calculations, on their own terms (Miller & Power, 2013). Carlsson-Wall et al (2011) and Kraus and Lindholm (2009) shows how the boundaries and ways of cooperation across organizational limits changes during a financial crisis, where the call to reduce internal costs was intensified. In this setting, a calculative space was created within organizational boundaries, and interorganisational cooperation was connected with increased costs, and therefore viewed as something to reduce (Carlsson-Wall et al., 2011, p. 326). Bracci and Llewellyn gives a contrary account of the territorializing role of accounting, as they show how the outsourcing of care in a ‘people processing’ manner creates a space of *“low customization, a relatively short staff/ client time and is, therefore, as compared to people changing, low cost. Moreover, a people-processing approach translates relatively easily into cost accounting-type efficiency measures”* (Bracci & Llewellyn, 2012, p. 808). Here the inter-organizational cooperation is used to create calculative spaces in the image of a businesslike marketplace. Due to this new logic and way of organizing service deliveries, the resources spent within the ‘cost center’ are reduced. The trade off, they argue, is the lack of knowledge about the outcomes of the social interventions and a de-professionalization of the social profession (Bracci & Llewellyn, 2012, p. 829). In other words, the creation of calculative spaces is not a neutral process, but a process of setting boundaries and excluding practices and information from the calculations.

Summing up the roles of accounting in social work

All 16 papers testify that it is a complex task to control and account for the efficiency of the money spend within social services. Due to the complexities of the services, difficulties in measuring quality and outcome, the uncertainty in decisions and the professional context, calculations and measurements are, by themselves, incomplete. The papers also testify that it is possible to transform work practices and professional values and norms towards more financially concerned ways of organizing and deciding. Thus bending practices around the calculations to make both more aligned – and the calculations and measures more complete. To some extent these findings could be summed up as a mere confirmation of the notion of complexity within this setting of public social service production. Accounting for decisions with uncertain outcomes and with human problems as the starting point for target setting and

predictions of future scenarios *is* complicated. Thus striving for complete calculations and measurements is not an option. There is a spectrum between complete and incomplete, and the papers account for some of the ways calculations and measurements are supported and made more complete and they account for some of risks of not tending to incomplete measures. I will sum this up more precisely by answering the two questions investigated in the review.

How is accountability constructed?

The research assumes and observes a dichotomous relationship between financial accountability and professional accountability, which enables the professionals to prioritize the needs of the client on behalf of efficiency and budget constraints. Hence a key role of the accounting practices is to better align these two forms of accountability. This is first of all done by setting standard targets through budgets, cost limits or contracts, which make the quantifiable elements of activities visual and offers a notion of average and deviance to guide actions. It enables the front-line social worker, who purchases services or who delivers quantifiable services, to know, where the limits of her tasks are. And it enables the managers to better judge efficiency. But when calls to cut down costs intensify, accountability is transformed to a degree, where financial concern guides the actions to the detriment of flexibility, quality and the needs of the client. In such cases accounting has changed the power relation between ‘the economic principal’ and the ‘client as a higher principal’. This change leads the researchers to speculate, whether the futures of the clients might be jeopardized and short term savings passed on as long term costs. The risk of this might be an underlying reason, why socializing forms of accountability are constructed. Calculations and measurements are not created to hold the individual accountable for expenditure and efficiency, but rather to calculate the alignment between the sum of expenditure and efficiency on team or department level.

The papers testify of various forms and transformations of accountability within different settings, time-periods and degrees of financial constraints. These are categorised in numerous tables, visualizing limits and changes. Within these visualizations and findings is a continuous reproduction of the dichotomous relationship between financial concerns and discretionary judgments, they set out to study. The notion of socializing accountability seems a stable one, which might be useful as a backdrop to further investigations of the hybridized (Kurunmaki,

2004) or fragmented (Bracci, 2014) forms of accountability. This will be done throughout this thesis. But rather than aiming to further understand how the before mentioned dichotomous relationship develops, how accountability is constructed by the professional groups and how it might be defined and classified, the thesis offers a change of perspective, by asking how accounting techniques perform accountability in decisions to invest in child protection.

What is calculated?

To put it short: Budget targets and prices are calculated for the purpose of calculating expenditure and efficiency. The roles, though, of these calculations are multiple and entangled (Miller & Power, 2013). Budget controls are used as means to make calculative spaces – or cost centres – in which teams and departments can be held accountable for efficiency. In themselves the calculations and measurements fail to account for the quality, efficiency and outcomes, they are said to mediate. In some cases they are made strong through social and narrative processes. And in this sense, their role is to make mediation of exactly quality and outcomes possible. They enable coordination of cost allocation within the fixed budget limits, which sets the boundaries of the calculative spaces. In other words the case of social services is a great case of the entangled roles of accounting, as they are characterized by Power and Miller (2013). Only the subjectivizing role of accounting doesn't seem to have entered the setting (although I could find accounts of this within social work literature on the field of employment – but that's another review). This can be explained by the socializing form of adjudication, where individual judgments are not calculated but accounted for through narratives. Hence a key question is: what is not calculated? And when something is not calculated, how is it then judged to meet demands?

Gap-spotting

Even though the papers recognize the existence of heterogeneous elements that to some extent have contradictory purposes, it is not investigated how they are assembled to agree on (temporary) compromises. Particularly in the later papers little attention is paid to how it is possible to arrive at the metrics of for instance the price of a service, the target of a budget or the setting of a standard for quality. For instance Carlsson-Wall et al. write: “*Home helps got a document where they could see actual revenues and costs for the unit so far and the prognoses for the whole budget*

year” (Carlsson-Wall et al., 2011 p. 322). The metrics are assumed a priori and the attention is turned towards their degree of completeness and how they are taken to account in everyday processes. That is, towards the effects of accounting systems, but not towards their causes. In some ways this knowledge gap is a paradox: The papers agree on the complexities of producing social services, but in their endeavour to investigate these complex processes, they limit their perspective to a two-dimensional battle between accounting and caring, and find that these elements are sometimes aligned, when integrated through ‘accounting talk’ (Carlsson-wall et al., n.d.; Jönsson & Solli, 1993), interactive controls (Kominis & Dudau, 2012) and socializing processes (see for instance Carlsson-Wall et al., 2011; Llewellyn, 1998b; Mannion & Smith, 1997). With this two-dimensional perspective the papers fail to shed light on the constructions of the continuous compromises being made within those socializing, interactive processes. The papers account for those processes, their causes and effects (Luft & Shields, 2003, p. 200-201) but they fail to answer the very questions, Llewellyn touched upon in her seminal paper from 1998, namely: What passage points are constructed? How are they constructed? And how are they made possible?

In this sense there is a general lack of knowledge about the very accounting techniques that make the relationships between the two dimensions – accounting and caring – possible and enable new forms of practices (Mouritsen et al, 2010, p. 299). Such investigation could be framed within either of, or several of, the management accounting domains identified in this review. Like the work of Mannion & Smith (1997) this PhD. thesis takes the processes of deciding to purchase social services as the point of departure to further investigate the roles of management accounting in social services. The aim is not to functionalistically answer how decisions are made by managers or social workers, but rather to assemble what decisions consists of, what they in- and exclude and how accounting techniques co-construct decisions in certain ways. Hence the object of this study is not the decision but the accounting techniques.

Two areas of contribution

Overall the PhD thesis contributes to a call for investigations of the conditions under which economization happen in particular settings (Kurunmäki et al., 2011; Miller & Power, 2013). In the following, two possible areas of contributions are outlined.

Performing hybrid forms of accountability

When Llewellyn (1998) wrote up the discursive dichotomy between costing and caring, she investigated the price from the view of the social worker and manager. As the review argues, this is also the case of the later papers. Only a few early papers investigate the construction of the price, but this is done from a normative perspective in terms of, how prices are incomplete and how they might be calculated to give a more complete representation of the services (Glennerster, 1994; Llewellyn & Saunders, 1998; Llewellyn, 1993). Firstly this study contributes to the field of accounting studies in social services, by investigating the roles of the price in maintaining and changing the relationship between costing and caring. Thus suggesting that systems of accountability are not only interdependent with the financial state at a certain time (Kraus & Lindholm, 2010) or with the particular tasks fulfilled (Bracci & Llewellyn, 2012; Bracci, 2014), but with the ways, accounting techniques make valuations possible (Mannion & Smith, 1997). This is a another view of accountability, which brings to the fore that hybrid forms of accountability are continuously enacted as results of the connections made between costing and caring in the mediating processes of accounting techniques. Such a contribution is also in line with the call from Kurunmaki, Lapsley and Miller (2011) to explore

“the conditions under which a ‘hybridising’ of the calculative expertise of accounting occurs, or when turf battles ensue, and we need to understand how particular instruments can ‘mediate’ between very different domains”. (Kurunmäki et al., 2011, p. 4)

The role of the price in organizing social services

By investigating the price as an actor within a network it is possible to gain knowledge about how accounting participates in co-producing the relationship between purchaser and provider (Mouritsen & Thrane, 2006) within the quasi market of social services, where quality, reputation, trust and bureaucracy have earlier dominated (Glennerster, 1994; Lapsley, 1992; Mannion & Smith, 1997; Siverbo, 2004) and might still dominate. Rather than assuming the pervasive influence of accounting on the purchaser-provider relationship, as the later research within accounting in social work have done (Bracci & Llewellyn, 2012; Carlsson-Wall et al., 2011; Kraus & Lindholm, 2010; Kraus, 2012), this study secondly contributes to the literature by questioning the roles of accounting within this relationship (Kurunmäki et al., 2011). In this

sense the roles of the price are viewed as effects of procedures and processes and the aim is to openly investigate, what – if any – surprising elements made them possible (Justesen & Mouritsen, 2011). This turns the story away from an a priori assumption that the price is powerful, because it represents for instance the value of the services and enables enhanced efficiency. Instead the story becomes one of telling, what calculative practices, associations and matters of concern (or multiple attachments) allows the price to organize the purchaser-provider relationship (Callon, 1998; Latour 2011, p. 183, referenced in Cruz & Quéméner, 2014). In this view the price is no longer a mundane, neutral thing, registered on a paper, but the phenomena to be studied.

Research presentation

Research domain and questions to guide the process

The aim of the PhD. is to make visible how decisions to invest in social services are intertwined with accounting practices and thereby gain knowledge about the roles of accounting techniques in shaping and organizing child protection services and the market, they are part of (Kurunmäki et al, 2011; Miller, 2007, p. 293-294). To narrow down the scope of this aim the ‘price of a social service’ is chosen as a point of departure. By making the price the central accounting object, the thesis brings that to the fore, which has not yet been investigated and which is, at the same time, assumed to be central. The main research question is:

How are the prices of social services involved in deciding
which services to invest in?

The underlying assumption of the thesis is that the accounting techniques perform the price in multiple ways, which sometimes stabilize decision and sometimes make decisions fragile. Stabilizations happen when heterogeneous elements such as for instance budget targets, legal rights, client needs, prices and purchasing contracts are linked and made strong in the decision-making process. And decisions are made fragile when matters of concern such as for instance the relationship between the price and the quality of the service is constructed as irrelevant (Latour, 2005). The price, therefore, is not one certain thing, but an empirical phenomenon, which will be investigated on its own terms and as a point of departure to exemplify how

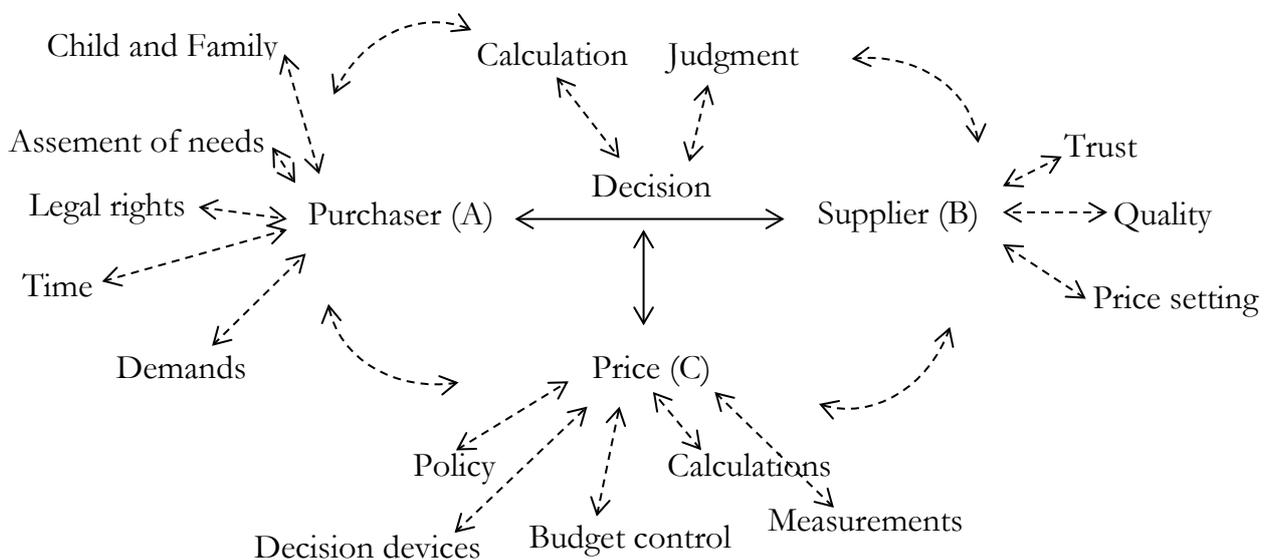
management accounting techniques co-construct decisions to invest in child protection. In this regard it is the attachments of the price, and not the price as a single object, which will be investigated. The study will be guided by following working questions:

- What is a price?
- Who and what participates in calculating prices?
- What is not calculated?
- What are prices associated with?
- How are budget targets linked with decisions to invest in social services?

Relations studied

The research question is answered through a field study of processes to decide which child protection services to invest in. In order to maintain the roles of the price as the main focus, the research is structured around the relationship between the purchaser and supplier, when they agree upon decisions. It is in these processes they set and negotiate prices and reach compromises about the chosen solutions. The relationship between the purchaser and the supplier entails various relations to intra- and inter-organizational accounting practices, some of which are visualized in figure 1:

Figure 1: Multiple attachments related to intra- and inter-organizational accounting in the purchaser-provider relationship



It is the ways in which these multiple attachments make it possible for the price, to interfere in the purchasing decisions, which are studied. The purpose of focusing on the price is to keep it an open exploration of which accounting techniques are central in enabling and constraining the accounting network.

Theoretical framework

Accounting practices in the flat ontology of Actor-Network Theory

Following the lines of Hopwood (1983) and Miller & Power (2013) accounting is viewed as “*much more than an instrumental and purely technical activity*” (Miller & Power, 2013). It is viewed as a powerful *practice*, which makes visible certain parts of organizational processes and thereby creates financial entities such as the costs of social services or decisions to prioritize certain choices as factual. These financial entities seem factual even though they would be different in a different setting, at a different time and with different actors. Thus accounting practice is understood in a broad perspective as “*all those specially and historically varying calculative practices (...) that allow accountants and others to describe and act on entities, processes, and persons*” (Chapman, Cooper, & Miller, 2009, p. 1). This way of viewing accounting practices has two main implications for the theoretical operationalization of accounting in this thesis. Firstly tools and strategies such as budget constraints, the distribution of decision rights, the setting of prices, a mundane artefact as a spreadsheet etc. are viewed as elements of accounting practices, which are studied in their organizational and social context in order to grasp how they operate (Hopwood, 1978; Miller, 2007). Secondly the elements of accounting are not viewed as “*passive tools deployed by active agents*” (Law, 2011), but as a set of heterogeneous elements that acts together to produce effects and create relations. For this reason, as Law puts it: “*...it is useful **not** to distinguish between humans and non-humans*” (Law 2002, p. 27 – italics in original), but instead to study both on equal terms. With this ontological understanding of accounting practices, I lay the landscape flat and investigate how distant ideas of programs and discourses are mediated into accounting practices (Czarniawska, 2004; Frandsen, 2009; Latour, 2005; Miller & Power, 2013; Miller, 2007; Quattrone, 2009). In the words of Quattrone, the concern is: “*how it is that these [accounting] techniques become performable, i.e. move from the abstract and absent status of an idea to the concrete presence of a widely spread managerial practice.*” (Quattrone, 2009, p. 86). This concern is addressed by applying Actor-Network Theory (ANT) and the inherent ontological understanding introduced by Latour (Latour, 1996, 2005; Latour & Woolgar, 1986).

Strong explanations, compositions and temporary compromises

The concept of ‘strong explanations’ (Preston, 2006; Robson, 1992) will be used to show how prices enable others to act at a distance (Czarniawska & Mouritsen, 2005). Strong explanations

are an integral part of the means by which a claim is transformed into a matter of fact (Latour 1987 referenced in Preston 2006). Explanations are made strong by using inscriptions which are mobile, stable and combinable – often numbers carry these characteristics and are therefore more successful in convincing others of the truth of their statement (Robson 1992). In social work, though, most accounts begin with a narrative. It is therefore relevant to investigate how numbers and narratives are combined in processes of deciding to invest in child protection. In this sense the study draws on the later work of Latour, wherein he underlines the importance of investigating effects as temporary compromises of compositions of multiple ‘attachments’ (Latour, 2005) and not ‘just’ as processes of translation, in which for instance budgets acts by translating distant programs into constructed facts (Robson 1992). Strong explanations are viewed as temporary compromises, which are enabled under certain conditions. Thus key questions are: What is in- and excluded, under which conditions, when temporary compromises are arrived at? Not only the inscriptions, but also their associations (or attachments) will be traced.

Accounting in Inter-organizational networks – timing and spacing

In this version of ANT, what becomes relevant is how the roles of the price are distributed in time and space and what constitutes these roles to vary. Under what conditions does the price strengthen the network (or alignment) between budget and decision and when does it weaken it. It is the attachments and not the price it self, as an actor, which is the central issue (Justesen & Mouritsen, 2011 p. 182; Latour, 2005, p. 217). In this sense the inter-organizational aspect of accounting is inevitable, since it asks the researcher to follow the connections across organizational borders and hierarchical levels and to pay attention to how relationships between time and space are created as boundaries. By studying the inter-organizational relationship through the performative lens of ANT, I am able to question how the boundaries of the network are established and what they consist of (Mouritsen 2010, p. 301).

Decisions, judgments and decision devices

Making purchasing decisions about social services is viewed as a process of valuing unique services within a market of singularities, as it is defined by Karpik (2010). Although Karpik doesn’t apply a performative lens to actions, he underlines the compositions of multiple

elements as the enabling factor of comparing incommensurabilities. Similar to Latour, he finds that valuation and comparison of singular services can only be accomplished, when calculations are made possible through processes of narration and assemblages of allies. In such processes he distinguishes between decisions as calculations and judgments as the “*multiplicity of particular points of view*” (Karpik, 2010, p. 41). The latter is particularly prevailing in settings, where uncertain futures are judged as part of the valuation. For instance within settings, where trust is a key actor to suspend uncertainty (Karpik, 2010, p. 59; Mannion & Smith, 1997). The process of assembling ‘points of view’ happens through the use of decision devices. Such devices enable information to be gathered and bend around the choices made. In ANT terms they mediate the connections of the network and thereby co-construct the value of the service. In this study the notion of decision devices will be used to broaden out the study of calculative practices to also include the ‘judged practices’.

Research Design: Applying Actor-Network Theory in a relevant way to a relevant case

Some argue (Mol, n.d.) that ANT is not a theory and if it was to be a theory, it is rather a set of terms to play with when investigating how connections are made, than an overall scheme. The purpose of the terms is to help the researcher develop sensitivity to the details and slow processes of the field – to see new and surprising connections. Stating that both humans and non-humans are (or might be) actors is quite a radical way of terming actors, demanding very particular methodological considerations from the researcher. Whereas ANT can be played with in doing the analysis, it sets some restrictive guidelines on how to approach the field (Mouritsen 2010). As Latour states: “*Follow the actors themselves, is the slogan of our sociology; indeed, but it is not said **how** to follow them*” (Latour, 1996, p. 238 – italic in original). Rather the object of analysis must be constructed within the particular empirical site, which is under observation (Czarniawska, 2014a). This PhD. thesis aims to do just that, by applying some of the tools offered by ANT to open up the possibilities of tracing networks and finding surprising connections, associations, orderings, clashes, tensions, inclusions, exclusions etc. (Mol, n.d.) and describing them.

Purchasing decisions as a starting point

The thesis is an ANT study of the roles of the price in co-producing the relationship between purchaser and supplier, when decisions to invest in child protection services happen. This is done by observing the processes of making purchasing decisions in one local authority in Denmark. The local authority is chosen due to following characteristics: It is as an average-sized local government in regards to number of inhabitants, socio-economic index and geographical space. It is proactive in developing accounting techniques to enhance alignment between budget targets and purchasing decisions. It has turned a history of overspending budgets into a history of ‘underspending’ budgets. The department for child protection show great interest in my research project, which is a precondition for securing a good access (Baxter and Chua 2008 – field author-writer). And last but not least, it was also the site of part of my field studies done in the pre-study, which gives me the advantage of being able to use those data for further analysis as well as a knowledgebase for engaging with the field.

The starting point of the data collection will be with 5 – 10 social cases of children in need of child protection. Cases will be selected through a screening process in the beginning of the field study. The screening will be done by asking the social case workers to choose three cases with following criteria: The social worker must have made a decision to suggest a change of supplier. It must be undecided, which supplier to choose. And it must entail doubt, concerning the choice of supplier. From these cases 10 cases, representing a spread in choice of supplier will be selected. And the next step for selection criteria will be to collect letters of consent from the families involved. The aim of the open selection criteria and the spread of supplier are to not limit the boundaries of the study through a priori assumptions of how prices and calculative practices might be involved in the purchasing processes.

From this starting point, the price will be followed as an actor. In the next section, I describe, how.

Methods used to follow the price

I will trace the roles of the price and how they are made possible, by following the price (Latour, 2005). For this I am using ethnographic methods. Inspired by Frandsen (2009), I will follow the price from the point it is first mentioned, to the child and the supplier, back again and further on. Since the social worker is the coordinator of the decision process, I will start out by shadowing the ways she works with the price. When she moves on, I will follow her. And when she receives a price (-limit or offer), passes on the price as an inscription in an accounting report or a narrative account, I will follow those traces. By using shadowing as a method for observing these connection, I am able to trace how the price circulates across spaces and hierarchical levels (Czarniawska, 2004, 2014). Like Frandsen (2009), I will not stay with the person, but move location and person, with the price. This also entails the observation of social workers team meetings, budget meetings, negotiations with the supplier and meetings with the child and family. As I go on, I will collect documents, connected to the decision processes, oral accounts through interviews and photographs as a supplement to capture atmosphere, actions and written accounts⁷. This might bring me to the Social Ministry, who develops and diffuses recommendations on accounting, the homes of the children and for sure to the economic department of the local authority. Since the services bought are aimed at changing the life of the child, there is always a process of evaluation after 1 – 3 months. In order to include this in the field study, the observations will be spread out over 5 month period. Suddenly the 5-10 cases have spread out in time and space and this is exactly the reason, why I'm starting out with such a relatively small number of cases.

Ethical considerations

As a situated researcher it is important to make my interest in the study clear to the people, I involve in the process. And I need to constantly reflect on the ways I co-construct the field, I am constructing. I will do this by including reflections on the day, as a particular section in my field notes. A main point of this is also to continuously consider my reasons for including vulnerable children into the research. Are they part of the study to make it an 'interesting' case? Or are they part of the study, because their involvement contributes to create knowledge, which will potentially have implications for the ways decisions to invest in child protection are

⁷ Strategies to code and analyze such a varied body of empirical accounts still need to be developed.

managed? For now, I lean towards the latter, since the link between the child's needs and the price is one to be investigated. But I have to keep asking myself, where the line between interesting and contributing is. Since it might cause more damage than help, having me part of their vulnerable lives.

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