

The Profit of Prevention

A Study of Social Investments in a Swedish Region

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Doctoral Dissertation in Public Administration
School of Public Administration
University of Gothenburg

Distribution
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University of Gothenburg
Box 712
405 30 Gothenburg
<https://www.gu.se/forvaltningshogskolan>

The Profit of Prevention – A Study of Social Investments in a Swedish Region
© Cristian Lagström
Cover: Stema Specialtryck
Print: Stema Specialtryck, Borås, 2022
ISBN: 978-91-985430-2-5 (printed version)
ISBN: 978-91-985430-3-2 (online version)
<http://hdl.handle.net/2077/70774>

To my family and friends

Abstract

This thesis aims to deepen the understanding of the use and implications of accounting technologies in the governing of public services. It explores social investments, a proliferating public sector management technology based broadly on the idea of governing long-term public goals ‘by numbers’. The core of social investments is to calculate the socio-economic profitability of preventative measures. As such, it reflects the complexities and capacities of governing towards long-term goals in a changing public landscape. Building on a view of accounting and economic ideas as mutually constitutive, the thesis focuses the processes and practices of rendering social investments operable in practice.

The research question that guides the study is as follows: How are social investments realised in an organisational setting? The study is carried out in a Swedish region. Guided by Actor Network Theory (ANT) and its constructivist approach to study things in the making, the study follows the actions and actors by which social investments is created as a management technology. Field material consists of interviews, observations and documents and was generated between 2014 and 2018. The findings of the study are presented across four papers. The different analyses in the papers draw on concepts such as problematisations, framing, overflows and disentanglements to explicate the practices and processes of realising social investments in public services.

The first paper takes the long-term thinking associated with the social investment perspective as its empirical focus. The second paper focuses on the role of calculative practices in a changing public landscape and analyses the process by which social investments was introduced as a means of handling the wickedness of social problems, and turned into practice. The third paper engages with the concepts of hybridity and hybridisation, arguing for a deeper understanding of the constitutive role accounting plays in the formation of hybrid settings. In particular, the paper suggests acknowledging processes of de-hybridisation. The fourth paper develops further the theorisation of hybridity and introduces the concept of multiple translation points in order to understand how social investments was translated differently across different nodes of the actor-network. Based on the findings of the papers, this thesis concludes that social investments went through multiple transformations in order to be rendered operable in an organizational setting. Calculations of long-term impact came to play a marginal role, still an inter-organizational space for dialogue about the profit of prevention was created.

List of papers

This thesis is based on the following four papers, which are referred to in the introductory chapters by their Roman numerals.

- I. Lagström, C. (Submitted) Trials of time – calculative practices and conflicting temporal orientations in publicness.
- II. Lagström, C. & Ek Österberg, E. (2020) Accounting for profitable prevention—The case of social investments. *Financial Accountability & Management*, 36(2), 117-133. Published by John Wiley & Sons Ltd: DOI: 10.1111/faam.12230
- III. Kastberg, G. & Lagström, C. (2019) Processes of hybridization and de-hybridization: organizing and the task at hand. *Accounting, Auditing & Accountability Journal*, 32(3), 710-726. Published by Emerald Publishing Ltd: DOI: 10.1108/AAAJ-08-2017-3103
- IV. Kastberg Weichselberger, G., & Lagström, C. (2021) Accounting in and for hybrids. Observations of the power of disentanglements. *Accounting, Auditing & Accountability Journal*, (early cite). Published by Emerald Publishing Ltd: DOI: 10.1108/AAAJ-12-2019-4318

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Acknowledgements

Writing a book can sometimes be a solitary activity. Still, during the five years that it took to complete this book, a large number of friends and colleagues have in different ways contributed greatly to its completion. I would therefore like to take the opportunity to express my sincere thanks to all of you!

First, I would like to say a big thank you to Emma Ek Österberg, Björn Rombach and Bino Catusus for all of your support, comments and great patience with me in your roles as supervisors of this thesis. You are all sources of inspiration to me and will continue to be so in the future. Emma, since you have been my main supervisor for the larger part of this process, I would like to say an extra big thanks to you. Thanks for all the things you have taught me (a lot!), but also for always being so inspiring, accessible, supportive and fun to work with.

I would also like to thank all colleagues at the School of Public Administration, University of Gothenburg. I really mean it when I say that all of you have played a role in the writing of this book. It has been a pleasure to work with you all. A special thanks also to my fellow PhD students to whom I owe so much. It's been great fun to share this experience with all of you!

Further, a big thanks to Kommunforskning i Västsverige (KFi) and especially so to Gustaf Kastberg Weichselberger. Thanks for giving me the opportunity to develop as a researcher, Gustaf! You have taught me a lot and continue to do so. Also, thank you Viveka Nilsson for taking care of a me as an intern at KFi as well as for your part in this research project.

Also, big thanks to all of you outside of Gothenburg who have commented, criticised and in other ways inspired the work presented in this thesis. My work has benefited greatly from the help of colleagues in Stockholm, Lund, Edinburgh, London, Auckland, Valencia and more. See you around!

Lastly, thanks for everything my dear Oona! Your wisdom, kindness and support is invaluable. I am not sure this book would have been written without you around to be honest.

Gothenburg, February 2022

Cristian Lagström

1

Introduction

This thesis explores social investments, a proliferating public sector management technology based broadly on the idea of governing long-term public goals ‘by numbers’ (Miller, 2001). The core of social investments is to calculate the socio-economic profitability of preventative measures. Advocates of social investments usually emphasise a number of significant dimensions of social investment work, which in turn can be understood as problematisations of prevailing practices in the sector. In short, these are the short-termism following traditional models for resource allocation, a lack of a holistic view, and limitations in relevant decision-making information. Working with social investments means a commitment to and structure for visualising the socio-economic benefits of preventative interventions. Thus, according to its proponents, social investments is a way to achieve the long-term perspective in the provision of public services that so many are calling for. In this way, social investments link calculating technologies with innovation and change in order to build a structure around the idea that preventative work pays off.

In its most general sense, advocates of social investments argue for a shift of focus from ‘repairing to preparing’ in the provision of public services (Morel et al., 2012, p.1). As such, the idea is by no means new, especially not in a Nordic context where there is a strong tradition of preventative welfare measures and extensive social security reforms. In fact, Sweden and the other Nordic countries have been described as raw models of the social investment welfare state (ibid).

The notion of social investments was introduced in the mid-1990s. Resulting from an OECD conference in 1996, it was adopted by the 1997 Dutch EU presidency and anchored in the 2000 Lisbon agenda which coined the term ‘social policy as a productive factor’ as an attempt to unveil what Anton Hemerijck (2017, p. 6) describes as a ‘neoliberal misconception that social

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policy interventions go at the expense of economic competitiveness'. However, the concept of social investments not only refers to broad political ambitions at the level of EU or nation states, but also to a set of concrete management technologies. These technologies can be understood as a prolongation and an operationalisation of the general ideas underpinning the social investment welfare state described by Nathalie Morel et al. (2012) and others. In Sweden, which serves as the setting of the study reported in this thesis, a more specific form of social investments has emerged since around 2010. As promoted by the Swedish Association of Local Authorities and Regions (SALAR), a social investment project is a targeted preventative social intervention aimed towards reducing future economic and social costs. Social investments combine ideas of evidence-based preventative methods, inter-organisational cooperation, and measurements of long-term social and economic effects (Hultkrantz & Vimefall, 2017). SALAR have also proposed specific organisational structures such as the setting-up of a social investment fund (SIF) through which prospective social investment projects can apply for funding. By predefining criteria, conditions, roles and responsibilities for prospective applicants to the fund, the owners of the social investment fund enable the control of social investment projects 'at a distance' (Robson, 1992). Thus, according to this more specific use of the concept, social investments not only refer to a broad set of policies or types of welfare state(s), but instead take on a more tangible and technical meaning by focusing on the managerial and calculative dimension of investing in the lives of citizens.

This thesis explores how the ideas packaged under the name of social investments are transformed into organisational routines, processes and practices. Such enquiry may appear to be driven by curiosity, and in part this is true. I did indeed start out by wondering how (if at all) such an ambitious agenda for change could be realised, not to mention which actor groups would resist and why. By approaching these guiding questions and others (which will be elaborated on below) I set out to design a study that contributes to the public sector accounting literature which shares the assumption that accounting cannot simply be understood in relation to its supposed functional properties since it is, as Thomas Ahrens and Christopher Chapman (2008, p. 2) point out, 'implicated in the shaping of its own context'. Thus, far from being simply a means to an end, calculative practices carry the potential to form new social relations, which in turn may shape and transform the way organisational actors view their work and roles (Mennicken & Espeland, 2019).

Social investments is situated in the domain of social and welfare work in public services. This domain is traditionally characterised by distancing and boundaries between costing and caring (Llewellyn, 1999). Recent literature has demonstrated how calculative practices have come to take on a more central role in the provision of welfare work (e.g., Schröder, 2019; Sjögren & Fernler, 2019; Reilley & Scheytt, 2019). These studies show the multifaceted character and meaning of calculative practices in public services. They also suggest loosening assumptions of a dichotomy between the economic and the professional domains. Such accounts of the use and emergence of new ways to govern by numbers can be seen in the light of wider changes in public sector management over the course of the last four decades (Broadbent & Guthrie, 1992; Steccolini, 2019; Bracci et al., 2021). Most notably, under the umbrella term of New Public Management (NPM), the public sector has been subject to a reform movement based on managerial values, market-type mechanisms, performance measurements and user choice (Hood, 1991; Pollit, 2016; Lapsley & Miller, 2019).

Jacob Torfing and Peter Triantafillou (2013) make the argument that the development from ‘classical’ public administration to ‘new’ public management implied changes along the four generic and defining functions of every political system (p. 14): the *input* of demands and mobilisation of resources in the system; *withinput* that concerns the administrative governing process; *output* referring to the style of policy and implementation of public services; and *feedback* concerning the approaches to evaluating outcomes on the basis of normative standards. Seen through this lens, Torfing and Triantafillou (2013) argue that public sector organisations have not only come to mix elements of ‘traditional’ and ‘new’ public management but have also come to encompass an emerging set of linked and mutually reinforcing elements of collaboration between sectors, levels and actors with a focus on policy outcomes and stakeholder participation. These elements, which are sometimes labelled New Public Governance (NPG), as coined by Stephen Osborne (2006), represent an alternative discourse that acknowledges the plural setting, cross-sector interdependencies and relational character of governance. In relation to NPM and its emphasis on market-type behaviours and measuring of performance, the elements of NPG ‘... are almost the inverse of those informing NPM’ (Torfing & Triantafillou, 2013, p. 12).

This institutional complexity of public sector organisations has led scholars to increasingly view them as hybrid organisations (e.g. Grossi et al., 2017; Vakkuri & Johanson, 2020). Based on such a view, accounting – in

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particular measuring performance – poses a challenge because of the multiple objectives and rationalities that hybrid organisations uphold. Understood in this way, hybridity is seen as a factor which explains the complexity of management (Schröder et al., 2021).

In the light of these developments in public sector management, calculative practices have come to proliferate and extend beyond the financial domain (Sinclair, 1995; Guthrie & Martin-Sardesai, 2020). Ranging from social reporting in the healthcare sector (Monfardini et al., 2013) to gender budgeting (Marx, 2019), one can get the impression that ‘the world of public management has become, first and foremost, a world of measurement’, to use the words of Noordengraaf and Abma (2003, p. 853). Furthermore, hybridity entails that these calculative practices are played out in an increasingly dispersed and abstract arena of publicness, rather than in a specific organisation where activities take place (Bozeman, 1987; Steccolini, 2019; Bracci et al., 2021). The lens of publicness also suggests the need to refrain from a tendency in public sector accounting research to a priori assume a close link between calculative practices and neo-liberal values (Steccolini, 2019). Rather, it is important to remain analytically open to the multiplicity of values, interests and aspirations pertaining to calculative practices in the social sphere (Rose & Miller, 1992; Kurunmäki et al., 2016).

As a management technology, social investments is in the borderland between these values and public sector reforms and thus constitutes a fruitful example of the exploration of calculative practices in a changing public landscape. It is promoted as a breach with New Public Management type of reforms by incentivising cooperation and long-termism, and is thus reminiscent of the values of NPG. At the same time, it carries on some of the economising features often associated with NPM. Studying the practices and processes of social investments can therefore shed light on the complexities and capacities of public service organisations in governing by numbers towards social inclusion and social sustainability – as part of the attempts to tame the wicked problems of our time (Jacobs & Cuganesan, 2014; Bebbington & Unerman, 2018).

Linking accounting and organizing

In this section, I will situate this study on social investments more firmly within the domain of constructivist accounting scholarship. Similar to the

concept of accounting constellations (Burchell et al., 1985), I have chosen to engage with the organising of social investments through the actors, technologies, routines and practices involved (indeed needed) in order to transform the idea of social investments into organisational practices. Accounting constellations was first proposed as a means to capture how accounting operates through an interconnectedness between ‘certain institutions, economic and administrative processes, bodies of knowledge, systems of norms and measurement, and classification techniques’ (Burchell et al., 1985, p. 400). Although periodising might come across as a risky business (Chapman et al., 2009), ‘a social science that forgets its founders is lost’, as Adler (2009, p. 3) puts it. Thus, a brief exposé of the intellectual tradition that underpins the perspective on accounting as a social rather than technical phenomena has emerged as a theme in accounting research.

As part of their aim to advise accounting scholars to pay attention to the linkages between accounting, organising and economising, Peter Miller and Michael Power (2013) provide an overview of the historical development of accounting scholarship. They note that early and notable writings on the role of accounting from a wider societal perspective can be found in works by Max Weber and subsequently by Werner Sombart. They both emphasised the central role of double-entry book-keeping as a tool of rational calculation, making possible the rise of the capitalistic system (Miller & Power, 2013). However, for much of the following half century, accounting was typically seen as something technical and deserving of only limited scholarly attention. Indeed, it would take until the 1950s until academic interest in the interplay between accounting and micro-level organisational group-dynamics would resurface in what has since been coined the behavioural turn. Above all, what this strand of literature did was to firmly root studies of accounting in the field of management studies. In doing so, a whole new set of questions emerged including questions about the relationship between accounting and organisational decision-making (ibid). An early example of this is V.F. Ridgway’s (1956) influential study on performance measurements, which showed how a single-figure focus may prompt undesirable effects on performance.

While studying accounting and its relation to group dynamics remained central through the 1960s and 1970s, accounting research was increasingly influenced by other academic disciplines and theories including political science and sociology, inspiring new paths of inquiries into different conceptions of accounting. Clearly, many important contributions to our understand-

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ing of accounting emanate from this period. Aaron Wildavsky (1974), for example, rejected ongoing attempts to develop a normative theory of budgeting by convincingly demonstrating how budgeting is an inherently political process, and, for that reason, any normative theory of ‘better accounting’ would naturally fail (Jones & Mccaffrey, 1994).

Influenced by the works of Herbert Simon (1947) and his notion of bounded rationality, and subsequently constructivist theories that dismissed a neo-classical perspective of rationality, studies on the organisational aspects of accounting entered the 1970s as a theoretically and methodologically dispersed area of research. Yet, prevailing was a rather constrained focus on the effects of accounting on various aspects of the organisation, leaving much out of the analysis. Against this backdrop, Anthony Hopwood, Stuart Burchell and others promoted a research agenda that would broaden the scope of analysis even further. Approximately thirty years later, Miller and Power (2013) reflect on this agenda:

‘Hopwood’s work from the late 1970s and the early 1980s (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980) created the conditions for a further sociological and social-theoretical turn in accounting research, embracing and encouraging connections to emerging ideas from institutional theory (Covaleski & Dirsmith, 1981, 1983, 1988), political economy (Bryer, 1999; Puxty, Willmott, Cooper, & Lowe, 1987), and the writings of specific social theorists in order to illuminate the roles of accounting in organizations and society. Organizations were no longer autonomous entities within which accounting related behaviors would play out, but porous sites, and elements of fields essentially open to wider social ideas, values, and forces (Miller, 1990).’ (Miller & Power, 2013, p. 571)

As aptly described in the quote above, the foundational work by Hopwood and others inspired a renewed interest in the relation between accounting and wider social processes. Informed by a variety of social and philosophical theory, and typically based on a constructivist approach, an interest in the role of accounting as a technology of knowledge production, social control, or technical lifeblood of political ideology begun to form a sub-field of social and critical accounting studies (Miller & Power, 2013).

Studies within this stream of literature approach accounting as simultaneously being shaped by and shaping the world in various ways (Mennicken & Espeland, 2019). Rather than being a tool that informs decision-makers regarding profit, performance, debt, assets, that would supposedly exist ‘out there’, accounting is highly implicated in the construction and sustainment of these arbitrary concepts (Hines, 1988; van Erp et al., 2019). Accounting sim-

plifies, standardises and routinises the dispersed and multifaceted reality of organising, and thus enables action. Still, accounting transforms in mysterious ways as ‘all too apparently accounting is a phenomenon which is what it isn’t, and becomes what it wasn’t!’ (Hopwood, 1983, p. 289). The constructivist approach to accounting emerged from the writings of Hopwood and others, and has since paved the way for a rich body of literature on the analysis of how accounting gets implicated in the shaping of its own context (Ahrens & Chapman, 2007). From this perspective, accounting mediates and creates new links between actors, interests, actions and domains (Justesen & Mouritsen, 2011; Miller & Power, 2013; Robson & Bottausci, 2018).

Building on this, I see social investments as pertaining to the construction and organising of an accounting technology as a whole, including the practices and processes involved in rendering social investments operable, and the maintenance work of keeping it in operation. The notion of accounting constellation highlights this constructed and relational character of the emergence of accounting. I use accounting and calculative practices as interchangeable concepts and define them broadly, similar to the definition of accounting proposed by Chapman and colleagues:

‘... all those spatially and historically varying calculative practices ranging from budgeting to fair value accounting—that allow accountants and others to describe and act on entities, processes, and persons.’ (Chapman et al., 2009, p. 1)

Thus, my application of accounting in this thesis concerns a much broader set of practices and processes than a systematic handling of, for example, expenditures carried out by clerks at some accounting office.

Aim and research question

I began this chapter by addressing social investments as a management technology based on the idea of governing ‘by numbers’. The proliferation of social investments could be seen in the light of a public service sector in transformation. Increasingly hybridised from layers of reforms that enact multiple rationalities, accounting has since long extended its domains beyond the confines of the accounting department.

The aim of this thesis is to deepen the understanding of the use and implications of accounting technologies in the governing of public services. The

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aim is approached by analysing the practices and processes of rendering social investments operable in practice. The research question that guides the study is as follows: How are social investments realised in an organisational setting?

In order to answer this question, I have carried out a study on social investments in a Swedish region. The study follows the actions and actors by which social investments is created as a management technology. In doing this, the thesis contributes to knowledge on emerging calculative practices in the domain of social and welfare work in public services. More specifically, the processual design of the thesis enables the further development of knowledge on how accounting practice stabilisation is achieved over time. Such insights are also relevant to a broader discussion regarding the use, usefulness and implications of calculative practices and technologies in the provision of public services.

Positioning the study

The study is guided by Actor Network Theory (ANT) and its constructivist approach to study things in the making (Latour, 1987). What is under construction and in the making in this study is a particular form of accounting in a Swedish region. Against the backdrop of transformative public services over time, social investments provide a telling case of creating governability by harnessing abstract and long-term wicked problems, based on elements of collaboration as well as rational calculation. However, and in line with ANT and its key concept of translation, as ideas (and other things) travel from one setting and are put to use in another they are translated and changed as new links are created. Following this, it is important to explore empirically the construction of actor-networks in the making and not assume a priori their identities (Latour, 2005). The guiding question for this study – How are social investments realised in an organisational setting? – is to be understood on the basis of this. By realisation I aim to capture a process. I find the notion freed of theoretical preconceptions, yet consistent with the constructivist and realist tenets of ANT. It is also open insofar as it can be approached analytically with different concepts and frameworks. Moreover, by phrasing the question in terms of ‘realised’ and ‘setting’, I emphasise an a-centered perspective of the process and its multiple network builders and their dispersed locations. Viewing processes as a-centered thus implies ‘... to follow trails in

whatever direction they may lead and deploying the thing as multiple' (Latour, cited in Justesen & Mouritsen, 2018, p. 427).

The thesis is placed in a category of accounting studies that draws on concepts from (for instance) ANT in exploring how and when accounting change takes place and transforms towards a state of operability (or not) in organisations. These studies illustrate how accounting change is an outcome of an interconnectedness between 'cosmopolitan' and local networks of actors (Briers & Chua, 2001, p. 263). For example, in his study on impact accounting in a UK university, Power (2015) conceptualises the process through which impact reporting was created at a UK university. More specifically, he suggests a sequential model linking the field level activity of policy formation to a locally translated emergent infrastructure of practices and routines in the final phase of practice stabilisation. Although Power's (2015) model is predominantly founded on institutionalist theorising, he uses translation to highlight how accounting change is an outcome of processes of network formation, typical to studies inspired by ANT. In ANT-inspired studies, practice stabilisation is not a question of the representational qualities of accounting as such, but of the supporting network of actors built around an accounting technology (Robson & Bottausci, 2018). Qu and Cooper (2011), for example, write in their study on the development of balanced score cards in a Canadian firm, about how an acceptance of accounting change is dependent on how elements of the 'new' become 'co-mingled' with pre-existing practices in the organisation (p. 359). In a similar fashion, Andon et al. (2007) depict the introduction of accounting in an organisation as something that is shaped through trials, improvisation and relational drifting among shifting collectives related to an accounting change programme.

These ANT-guided studies on the introduction of accounting technologies in organisations illustrate an important lesson. Accounting change emerges from discourses of accounting problematisations and corresponding solutions (Robson & Bottausci, 2018). From this perspective, accounting is a mediating tool which translates interests, discourses, and knowledge so as to facilitate control and action at a distance (Robson, 1992; Qu & Cooper, 2011). Far from a functionalistic understanding of linear processes of implementation in the name of rationality, accounting change is achieved through fabrication, improvisation and customisation by and in relation to distant and local collectives. From the perspective of ANT, 'the very distinction between the thing to be implemented and the implementation process is discarded' (Justesen & Mouritsen, 2018, p. 431).

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All things about public sector management do not change, and certainly not all the time. Using the language of ANT, the public sector is a peculiarly durable actor-network, after all. This has also been acknowledged in the literature on hybridity when referring to ‘regulated hybrids’ to underscore the prevailing hierarchical mode of organising in public services (Kurunmäki & Miller, 2011; Schröder et al, 2021). Still, in this chapter I have referred to some of the most widely acknowledged structural changes in the provision and management of the public services sector over time. Furthermore, these changes have shown a tendency to imply the use of ever more calculative practices, carried out by a heterogenous set of actors who do not necessarily see themselves as accountants. It is against this multifaceted backdrop of discourses, bodies of knowledge, systems of norms and administrative processes that accounting constellations emerge. Still, their use and implications cannot be rightfully explored without them being put to the test in an organisational setting inhibited by a myriad of actors tied to a variety of actor-networks. This thesis is both guided by and aiming towards contributing to ANT-inspired accounting studies. The different analyses in the papers draw on concepts such as problematisations, framing, overflows and disentanglements to explicate the practices and processes of realising social investments in public services. In doing so, analytical attention is directed towards the local and the distant, problematisations and mediation, and towards how social investments in formation were shaping and shaped by pre-existing practices. In the next chapter, I will further describe how such a study was conducted and explore the methodological considerations and decisions that were made.

2

Fieldwork, analysis and method theories

In this chapter, I will describe how this thesis came about. I will also reflect upon the choices made along the way and the consequences of these. That social investments would be the focus of the study was clear early on in the process. The research process started in 2014 as part of a project at *Kommunforskning i Västsverige* (KFi), a public sector research institute based in Gothenburg, Sweden. This project was about social investments, which at that time was a relatively new phenomenon in Swedish municipalities and regions. Based on the observations in this project, the study for this thesis developed gradually and took on an increasingly clear form.

To focus on the processes of rendering social investments operable in an organisational setting was an early decision that affected my theoretical choices and how I approached the field. I have followed the work with social investments in one organisational setting, a region in Sweden which was to establish a social investment fund. In this way, I have been able to get close, while following the work over time. This study design corresponds with how I approach accounting and the intention to explore its uses and implications in public sector governance. ANT has supported the study by providing methodological guidance and offering concepts around which to structure interpretation and analysis. How and what it means for the research process and results will be discussed later in this chapter.

Social investments in Sweden

According to a survey published in 2019, around 70 municipalities and regions in Sweden have specifically allocated resources for social investments

(Balkfors et al., 2019). In 2014 the number was significantly less. A few pilot-municipalities had made their first social investments, most of them in close collaboration with SALAR, which was (and still is) a key promotor of the idea and reform agenda.

In the genre of grey literature, SALAR is responsible for a large part of the documentation. In folder-like information material, it outlines the benefits of working with social investments as well as offering practical guidance on how such work can be organised and managed. The material is clearly intended for politicians and public administrators at the local and regional level, where it is largely echoed. This applies also to the region I studied in which the social investment programme had clear similarities and references to the material that SALAR presents.

The material attributes a quite specific meaning to social investments. It states that social investments are targeted social interventions that bear a number of characteristics such as a preventative purpose, inter-organisational cooperation and measurable outcomes. They are typically funded and organised through a social investment fund to which municipalities and regions are to allocate resources, as suggested in the information material. Furthermore, the material urges municipalities and regions to tie strategic goals to the fund as well as to involve politicians and high-rank administrators in order to signal strong ownership and strategic weight to the work (Jannesson & Jansson, 2015). By funding these strategically important, preventative and collaborative interventions, public spending on social benefits and other costly expenditure can be reduced over time.

Key to the message in the grey literature is the strong emphasis on the calculations of the social and economic effects. Working in close collaboration with SALAR, economists with a deep commitment to social issues had worked out a number of calculative examples illustrating the cost of not investing in ideal typical children with risk factors such as ADHD. These examples were presented in SALAR-produced folders about social investments (SKL, 2012a; SKL, 2012b). Such calculations could, as presented, be used to inform policy makers who often lack a basis for decision making about the long-term economic consequences of various interventions. The material also emphasised a problem related to the incentives in play. Since the funding organisation (or department) of early-stage prevention is not necessarily the organisation that benefits economically from future cost reduction, coopera-

tion between municipal departments, or between municipalities, regions and national state agencies is strategically and operatively important.

The background and setting of the study

In Sweden, regions are self-governing regional authorities which, together with the municipalities and state authorities, constitute the Swedish multi-level governance system. There are 21 regions in Sweden, which are further divided into a total of 290 self-governed municipalities. The primary responsibility of regions is to provide healthcare whereas municipalities are responsible for primary and secondary schools, social services, elderly care, urban planning, and more. From an international perspective, local and regional authorities are unusually independent (Sellers et al., 2020). This means that they not only maintain major responsibility for setting goals, funding and implementing welfare services (within the boundaries imposed by national regulation), but they also have the ability to set their own tax rates. In addition to healthcare, the regions' other areas of responsibility include dental care, regional development, culture, public transport, and more.

The region in which the study has been conducted is one of the largest in Sweden. It employs approximately 56,000 employees and has yearly operating costs of around 60 billion SEK (approximately 6 billion EUR). As in all regions, the highest decision-making body is the regional council, under which a number of executive committees are responsible for issues in their specific areas. Each of these committees has several administrative departments and units. As such, the region is itself not one but many organisations.

The decision to prepare for a social investment fund and for making social investments in the region was the starting point for the field study. Prior to that, in 2010, a politician in the Public Health Committee had become aware of ongoing social investment work in a Swedish municipality. After discussions in the committee and among a few civil servants working for the committee administration, a motion policy was drafted and sent to the regional council. Two years later, in 2012, the Regional Development Committee and its administration was assigned the task of investigating the conditions for a social investment reform in the region. In December 2013 they confirmed their support in a formal official statement in which they also suggested that the regional council take action. Accordingly, they appointed the mission to the Regional Development Committee and its administration

to host the fund and its organisation. However, it was to be made in cooperation with the Public Health Committee, the Human Rights Committee and the Health Care Committee. A group of civil servants (from here on the working group or the WG) representing the four committees was also appointed to implement the work.

Around ten months later, in late 2014, the first interviews in the research project were conducted, with the four civil servants of the working group. While these initial interviews provided much information regarding the general ambitions with social investments as well as planned activities for implementation, they also uncovered different views among the civil servants with regard to how to organise the fund. According to them, their different views were at least in part a reflection on the fact that they all came from different departments within the regional organisation and professional backgrounds. The time horizon for initiating the specific investment projects was approximately one year; however, it would take several more years before the results of the investments were evaluated.

Fieldwork and field material

The study design was chosen to allow for following actors and actions over time, in an ethnographically or anthropologically inspired way (Czarniawska, 2007; Neyland, 2008). It also entailed being open to the likely possibility that new actors enter the scene while others leave. From 2014–2018, I followed how the social investment idea turned into actual investments and how these were calculated and evaluated. The starting point for fieldwork was the working group, which had the task of establishing a framework for which social investments would be made in the region and creating conditions for real investment projects. As the work proceeded and a project funding model was chosen, people working at the level of projects became involved in the work as well. The working group has played a central role as coordinator and as such constitutes a hub in the study. However, to turn planned-for initiatives into investments, including calculating the socio-economic benefits, was a task for many more.

The research strategy resembles what George Marcus (1995) terms multi-sited ethnography, which is characterised by having ‘different, complexly connected real-world sites of investigation’ (p. 102). While being based on a traditional ethnographic ideal of long-lasting observation and participation

(Bate 1997) it reaches beyond a single-site location and suggests a multi-sited object of study which is defined by logical connections created as the researcher moves across settings. In this study, fieldwork included a series of research activities across different sites: interviewing, observing and collecting text material. These activities took place in parallel over the years 2014–2018.

Early in the research process I set out to investigate more closely what SALAR and other proponents in Sweden communicated about social investments. By doing this, I intended to form a picture of the ambitions that surround the social investment practice and the arguments with which the attempts at change were carried out. It also made me familiar with the organisations, problematisations and language use in the field I was to enter.

From the review of the material, social investments came across not just as a call for more funding of preventative social measures, but also – or even more so – as a problematisation of current management accounting systems, modes of organizing and their adverse effects. During the research process I came to conceptualise these problematisations and interconnected solutions as the social investment design idea.

Key elements of this design idea reappeared in various forms in the process. Also, references to these texts were often made explicitly in both the interviews and meetings I observed. For example, I observed a meeting in the spring of 2015. As discussions among the members centred on how to define and organise social investments to suit the conditions of the region, SALAR material was spread out across the table but also lifted up, pointed at, passed around and referred to as the meeting went on. The material was thus shown to have tangible significance in the process and became important in the analysis. Using the symmetrical language of ANT, the texts became an actor among other actors wishing to have an impact on the organising of social investments by expressing a version of the design idea.

The interview material consists of 48 interviews. These include 30 interviewees, many of whom were interviewed more than once (Table 1). Throughout the study, the interviews were recorded and later transcribed verbatim. Transcripts did not record pauses, humming or other sounds unless they were perceived to be important to understanding the message brought forward. Occasionally, when respondents used sarcasm, irony or laughter that could otherwise later be misunderstood in the analysis, a note was made in

the transcribed version. At two occasions, interviews were made with two respondents at the same time. In these occasions, the respondents knew each other well and worked together in the social investment project. At one of these occasions, a technical failure of my recording device happened interviews were never recorded. This was discovered just after the interviews were conducted, which made it possible to write a detailed memo of the interviews on the same day.

The length of the interviews varied from between 33 and 194 minutes, but typically lasted around one hour. Overall, three researchers were involved in interviewing respondents in the study. 13 interviews were carried out by my two colleagues, while four (4) of the interviews were carried out by one of my colleagues and I. The remaining interviews (31) and all transcriptions of recordings were carried out by me alone.

The respondents in the study consist of people with different roles, positions and organisational domicile. They can be divided into two main groups, one comprising representatives working for the central administration of the region, and the other made up of representatives from the social investment projects. From the region administration, the study includes interviews with the administrators belonging to the working group, the steering group and the politicians. From the social investment projects, interviews were conducted with the project leaders who typically also had a professional background as physicians, teachers, and social workers etc. In the early phase of the research process, respondents were approached based first and foremost on a strategy of action for the work being carried out. From this perspective, the working group constituted a natural starting point. Their work included a multitude of tasks, including planning, informing potential key actors, strategic decision-making regarding the focus and design of the model and other operational activities. Given that the idea of social investments is far from a readymade solution, many of the questions regarding how and what social investments were designed to achieve was a task for the working group, albeit in dialogues with managers, colleagues and politicians.

Thus, the working group as well as their superior management at the regional office were considered key respondents to approach at the beginning of the research process. During interviews with the working group, other actors involved in the process were mentioned, which resulted in more respondents to approach, including politicians from both the Regional Development Committee and the Public Health Committee. Furthermore, an advi-

sory group of civil servants from the different cooperating departments had been assembled to assist the working group in their work. Naturally, they too were considered to be key voices to be included in the early phase of the study.

The continuation of the fieldwork has followed the advice by Marcus (1995) to ‘quite literally follow connections, associations, and putative relationships’ (p. 97). As the organising events of social investments unfolded, new groups of actors were connected to the work, creating new traces to follow (Latour, 2005) through the deployment of a broader set of methodological tools, most notably observations (Czarniawska, 2007). For example, as the first few social investment projects emerged as a result of the project funding model, a new key actor group was introduced at the level of the project. Although the social investment projects that were granted funding by the SIF were organised differently, they all had some sort of project management team. Having the ambition to follow the expanding organising of social investments in the region, to include the project members in the study was important, not least because the very ambition with social investment is to explore novel ways to finance, carry out and evaluate welfare work. In the overview of interviews presented in Table 1, I categorize this group of respondents as project members since although they had a key role as decision makers at the level of the project, their formal positions were not always project leader or manager.

Table 1. Overview of interviews

Role	No. Int.	Year(s)
Adm. Working group	8	2014, 2016, 2017, 2018
Adm. Advisory group	7	2015, 2017, 2018
Politicians	2	2015
Adm. Steering group	5	2015
SI project member	26	2015, 2018

Most interviews (31) were conducted between 2014 and 2015, which was the period when both the overall organisational model of the SIF was emerging and when the first round of social investment projects was initiated and run in the region. 17 interviews were conducted from 2016–2018. The interviews were generally carried out at the workplace of the respondents, such as in their office or a small meeting room. Moreover, all interviews were conducted in a semi-structured way, that is, using an interview guide with a set of open-ended questions to guide the conversation. Although the semi-structured approach was maintained over the course of the study, because many of the respondents were interviewed more than once, and sometimes several times, the interview guides were adapted based on the role the respondent had, and on whether previous interviews had been conducted. For example, when interviewing respondents from the social investment projects, an interview guide was prepared to shed light on the experiences and motivations of becoming (or being) a social investments project.

Another reason to adapt the interview guide was related to the processual design of the study and the fact that several respondents were interviewed more than once. For example, when the first round of interviews was planned in 2014, the interview guide included a mix of background questions on things like the respondents' work position and experience within the field and questions designed to generate narratives such as when the respondent was asked to describe how he/she became involved in the organising of social investments or to reflect on the challenges encountered and progress made in the process thus far. In interviews with respondents already interviewed, the background questions were replaced by questions following up on themes and developments. These interviews became less structured than the early ones, allowing the respondents to talk more freely about the organising process and to reflect back on what they perceived as key past, present and future events and plans.

Field notes resulting from observations of meetings were another important part of the field material. In total, 18 meetings were observed. These included meetings organised by regional office administration (11) and project meetings (7). The regional office meetings would typically include the members from the working group who either had an internal meeting (just the working group) or an external meeting (with other actors). One example of what is here called an internal meeting was in the early spring of 2015. At the time, a large amount of the working group's time was spent on determining the criteria for what should constitute a social investment. Having communi-

cated a desire to observe meetings, I was invited to participate when the working group decided to spend half a day discussing both strategic and operational issues going forward. Observing the meeting turned out to be very helpful in developing a deeper understanding of the complexity involved with turning the idea of social investments into operable routines. Furthermore, insights from previously conducted interviews had suggested tensions within the working group regarding ways to go forward, especially on a strategic level. Although the semi-structured interview strategy made it possible to ask follow-up questions on the subject, the interviews did not provide a very good insight into the scope of the tensions, or how such tensions were handled by the group in real work settings. However, observing meetings like the one briefly described above allowed for just that type of insight. In this way, observations complemented interviews in a highly meaningful way. The same positive result came out of what I in this thesis call external meetings. These include events such as when the working group assembled the group of experts to rank and discuss the incoming applications or when the working group met with the clinicians at the health and maternity clinic (as described in one of the vignettes). What is more, observing meetings also allowed me to ask follow-up questions during subsequent interview rounds in the research process, which is another example of how the different data collection methods complement each other in the study.

In terms of how I define the project meetings, these were typically meetings that took place around the social investment projects. For example, a meeting among six project members of one of the social investment projects was observed in late 2015. At the time, the project had been in operation for a few months and the overall organisation was in place. The meeting covered a number of topics including making a list of important tasks to attend to in the near future and actors to include in the work going forward. Again, resulting from this observation was a deepened understanding of both the sheer scope of activities involved in becoming a social investment, but also how the different actors involved in the project related to each other, not least by taking notes on concerning issues being brought to the surface during the meeting.

The different meetings observed lasted between one hour and a full day. Observational skills are a central feature in organisational ethnography when the role as an observer can be more or less participatory (Neyland, 2008). My role was that of a passive observer, although I would sometimes ask questions to participants when the situation allowed, such as during coffee breaks. All observations were carried out by me alone. One internal regional office

meeting was recorded, but all other meetings were documented by taking notes during and after the observation.

In addition to interviews and observations, I have collected various forms of text material (Table 2). The texts informing the study include two broad categories based on its origins: externally and internally produced texts. By 'externally produced' I mean texts that were not produced as a consequence of the SIF in the region, but which had an impact on the organising of the SIF. Examples include various information materials published by SALAR, as described earlier in this chapter. Another example of externally produced text informing the study is the region strategy 'Vision 2020', a document sometimes referred to during meetings, interviews, or intertextually (Atkinson & Coffey, 2004) in internally produced documents. Although partly used in order to provide a broader and deeper understanding of the setting in which organising SIF was taking place, including the actors' sources of inspiration in relation to social investments, the material also informed the analysis as part of the social investment design idea.

Table 2: List of significant documents

Nr.	Type of texts	Year
1	Investigation of social investment fund, VGR (RUN 610-0488-13),	2013
2	Official statement, social investment fund , VGR (RUN 610-0488-13),	2013
3	Compilation of applications to SIF	2015
4	Application form, SIF	2015
5	PowerPoint SIF, working group to inform future applicants	2015
6	Completed applications by projects	2015
7	Project plans from all granted projects	2015
8	Notes from various meetings	2014–2016
9	PowerPoint project management, educational day for project members	2015
10	Communication plan	2015
11	Internal procedural documents: to-do lists, time plan, implementation plan, and organisational charts within the working group	2014-2016
12	Assessment template for project applications	2015
13	List of criteria and procedural guidelines for assessing applications	2015
14	Political motion (RSK 792-2010)	2010
15	Political decisions for the establishment of SIF (RS 2149-2012)	2014
16	Public announcement of SIF, informing potential future applicants	2015
17	Press material related to the announcement of funds	2015

The actors I followed, regardless of whether they belonged to the central administration or projects, often referred to this category of documents, and some texts shaped decisions and actions in decisive ways.

A second category of texts are internal, such as texts that were produced as a result of running the social investment programme in the region. This category also covers a broad set of texts, varying from application forms, written instructions to the expert group ahead of ranking applications, the actual incoming applications, memos from meetings (written by participants), plans, and organisational charts etc. Early in the research process, I was granted unrestricted access to a cloud-based service where all such internal documents were continually stored. Over time, when social investment projects started running, the incoming applications and other texts written by others than the working group was also saved on the same cloud-service. These varying internally produced texts have played an important complementary role in relation to other field material collected. For example, ahead of observing the meeting when incoming applications were to be ranked and sorted according to quality, I had gained access to the documented instructions and ranking system that was to be used in preparation for the meeting. This prepared me to pay particular attention to how the actors used these methods during the meeting. Similarly, during interviews and observations at the project level, texts of various forms such as criteria, guidelines, application forms and other internally produced documents (which for the project members often triggered a great deal of interpretative labour) became a central topic.

Analytical work and implications of ANT

Fieldwork generated a large amount of written material – interview transcripts, observational notes, and documents such as folders, templates, reports, guidelines, and project applications. During the research process, I moved back and forth between fieldwork and analytical work in a similar vein to an abductive approach (Alvesson & Sköldbberg, 2017). In this way, the analysis gradually emerged. However, it was not just a movement between field and desk; I also read the material through the lens of different conceptual and analytical frameworks in the work with the different papers. This enabled me to be reflexive and to ‘see’ my case in different ways through various shifts in perspective (Baker, 2003.) Although the four papers were started at different times, I have worked with them partly in parallel.

When I look back at the process, I can see that this way of working with one and the same field material with different analytical focus and concepts provided methodological and empirical insights that I would not have benefited from without the opportunity for analytical contrast.

ANT has been used as a methodological guide throughout the research process as a whole. I have also engaged with more specific ANT concepts as part of the theoretical frameworks and analyses. ANT is strongly associated with the work of the three sociologists Bruno Latour, Michael Callon and John Law. It has been described as less of a theory than an approach to study empirical situations (Law, 2009) as guided by the question 'How do things, people and ideas become connected in larger units and remain so?' (Czarniawska, 2017, p. 146). A review of ANT-based accounting studies shows that ANT has been used since the late 1980s, with a peak in 2008 albeit with a withstanding scholarly interest after that (Justesen & Mouritsen, 2011). The review shows that innovation and implementation of new accounting practices and techniques is a central theme in these studies. Examples are Peter Miller's (1991) analysis of the history of discounted cash flow, Alistair Preston et al.'s (1992) study of a new budgeting system in the UK health sector and Michael Briers and Wai Fong Chua's (2001) analysis of the implementation of activity-based costing.

The study presented in this thesis falls within this category of accounting research informed by ANT. As has been exemplified throughout this and previous chapters, the ANT perspective has guided my methodological choices while carrying out fieldwork, e.g. the advice to follow the actors. In line with the constructivist approach of ANT, I have viewed the realisation of social investments as an object in the making, rather than the implementation of a readymade accounting tool. This entails to explore what the phenomenon becomes by paying attention to how the object (in the making) emerges from associations between human and non-human actors (Latour, 2005). While conducting fieldwork, this implies mapping the actors involved in the process, collecting stories of what becomes controversial, how controversies are settled, and paying attention to the role of objects.

ANT have also come to inform the analyses of this study by engaging analytically with more specific ANT concepts as part of theoretical frameworks. An ANT vocabulary is particularly visible in papers I, III and IV. In paper III and IV, we draw for example on the concepts of framing, overflow and disentanglement (Callon, 1998a, 1998b) to explicate the realisation of

social investments in relation to a scholarly discussion of hybridity and accounting. In line with the tenets of ANT, we refrain from explaining hybridity as stemming from contextual factors, societal pressures, power structures or any other a priori abstraction. The notions of framing and disentanglements thus help us to conceptualise the actions, activities, events and processes that associated some actors and disassociated others. In paper I, an analysis of conflicting temporal orientations enacted through calculative practices in the case of realising social investments is conceptualised as trials of time, based on the ANT concept trials of strength (Callon, 1986).

By explicating the realisation of social investments through the language of ANT, the analyses seek to follow the symmetrical ontology of ANT, that is, 'to be symmetric, for us, simply means not to impose a priori some spurious asymmetry among human intentional action and a material world of causal relations' (Latour, 2005, p. 76). Instead, it views agency as socio-materially performed interaction (Latour, 1999).

In paper II we make a theoretical contribution to knowledge about the role and use of calculative devices in dealing with wicked problems. To this end, we draw on an analytical framework borrowed from previous theorisation on institutional work (IW). While ANT and IW may be considered method-theories (Lukka & Vinnari, 2014), which are actor-centric and guide the researcher towards analysis of the often mundane practices in organisations, they also differ in terms of ontological foundations and epistemological commitments (Modell et al., 2017). Consequently, according to Modell et al. (2017), combining the two theories, especially in an un-reflected or integrated way, runs the risk of causing 'paradigmatic tensions' (p. 69). However, the adverse effects of combining the two method theories are also contested. Lounsbury (2008), for example, views the combination of institutional theory and ANT as particularly useful and important for developing more comprehensive theory development within accounting research.¹ While being aware of these different positions and arguments, I believe the potential conflict has limited applicability to the work presented in this thesis. I make use of both ANT (paper I, III and IV) and institutional work (paper II) as method theories, but I do not synthesise the two for analytical purposes.

¹ The contested views on combining these two theories are also mentioned in Modell et al. (2017). Furthermore, and as also discussed in Modell et al.'s paper, there are other major streams of theorisation combining the two, as for example within Scandinavian institutionalism.

Vignettes from the field

In the following section, I present three vignettes from the field. The vignettes aim to give a picture of the process of realising social investments in the region and at the same time display the character of the field material on which the analysis and conclusions are built. Each vignette re-presents events that in different ways relate to actants (such as people, ideas and technologies) to each other in the process of introducing social investments in the region. The different vignettes re-iterate events across space and time that include a variety of actor groups, including health clinicians working at a maternity clinic, civil servants from the region (the working group), a group of experts, and professionals working as project managers of a social investment project.²

Prior to the events that are presented in the vignettes, the political decision had been made to introduce social investments in the region, and the working group of civil servants had been created and given the task to develop the strategic and operational dimensions of the fund. The first vignette centres on two members of the working group as they arranged a meeting with a number of healthcare clinicians and managers at a maternity care centre in a major municipality within the region. The purpose of the meeting was to spread the word about the upcoming opportunity for healthcare centres and other regionally governed operations to apply for funding from the SIF.

The information meeting

Two minutes into the presentation of social investments one of the attending chief midwives interrupted the presentation: - You say that this [social investments] is not supposed to be projects. But one is to apply for funding from you right? How is that not projects? The voice of the midwife was controlled but the tone also signalled scepticism.

The meeting could have started better for Lisa and Mary, two members from the administrative working group whose mission at the present meeting was to spread the idea of social investments among healthcare managers and professionals working at a primary healthcare clinic in the city centre. Getting professionals such as physicians, psychiatrists and midwives on board

² All names used in the vignettes are pseudonyms.

with the idea of social investments was perceived as vital to the success of the social investment reform since they constituted the typical applicants to the social investment fund. The idea was that operative units from the region would seek cooperative solutions together with municipal units in order to mitigate the risk of social exclusion among citizens in the region. Not only was it important for the working group to inform professionals about the existence of the fund, but also to stimulate further action by the professionals and their management as they were the prospective applicants in the eyes of the working group. Lisa continued the presentation by discussing how a social investment project would differ from many other typical projects in the region through its emphasis on measuring effects in the target group. This too prompted a response by Tim, one of the attendees of the meeting:

- It is provocative to see your criteria, that every project should be occupied with all these things. If we have to measure and follow up in the way you describe this, we might as well scrap everything right now.

Not long after, the one hour that the working group had been given to discuss social investments was over and a coffee break was announced. In the mingle that ensued immediately afterwards, the clinicians once again expressed their discontent with management reforms and budgetary constraints in the region. Tim, now talking more informally to Lisa and Mary, seemed keen to expand on the comment he made during the meeting a few minutes before:

- You have to understand how frustrating it is when we cannot even work with our regular mission. All the time we have to cut costs and we are not able to collaborate in the projects that already exist. The politicians cut down on things we know are good and then you come here and offer us funding but with huge requirements of measuring and follow up. This is not against you personally but I feel we have ended up in a catch 22 here.

After the coffee break ended, the clinicians returned to the meeting to discuss other issues. As I followed Lisa and Mary out of the building, it became clear that the meeting was rather unsuccessful from their perspective. In a memo written by Lisa after the meeting, one could read that the clinicians expressed 'frustration' and although ideas of social investment seemed to exist among the attendees, 'the question is if they will meet the criteria of a social investment' (internal memo note).

There was no doubt that the working group was under pressure from both politicians and management by spring 2015. The resources aimed for 2014 had not been fully used and the plans to carry out a number of pilot projects

during 2014 had been cancelled, partly due to tensions within the working group regarding the strategic focus of the SIF. In response to this pressure, the working group opted to set up a project funding model, allowing innovative and newly formed partnerships between municipal and regional operations to apply for project funds. Once this decision was reached and the project model was chosen, much work was directed towards developing criteria, evaluation templates and organisational routines in order to render operationally different project applications comparable and distinguish the better from the worse. The second vignette focuses the ‘assessment meeting’ where the working group and members from the newly formed expert group met to evaluate and rank incoming project applications.

The assessment meeting

It was the end of May 2015 and in my role as a researcher I had been invited to a meeting with the ‘assessment group’ at the region office building. My task was to observe the meeting with the general aim of learning more about an initiative called social investments fund (SIF) that was, at the time, in the midst of implementation in the region. The meeting was important. After numerous months of planning and developing an organisational infrastructure for the provision of social investments in the region, the time had come to assess applications and suggest which ones to grant financing through the social investment fund.

The assessment group consisted of eight people: Louise, Lisa, and Mary from the working group, Sarah and Daniel from the SIF advisory group, and Christopher, Anne and Miguel, three experts who had been enlisted based on their respective areas of expertise in business management, health economics and paediatric healthcare.

Prior to this meeting, three members of the working group had made a quick review of all of the twenty-one applications that had been sent in to the region. In this process, ten applications were considered good enough to be further reviewed by the assessment group. Each of these ten applications had prior to the meeting been sent out to the members of the assessment group for a more detailed scrutiny based on an evaluative framework developed by the WG. The framework was operationalised in an assessment matrix including seven themes for assessment: problem analysis; target group analysis; feasibility; content and implementation; socio-economic calculation and effects; implementation; and overall impression. Each theme contained subcategories

that were to be scored 1–3. These were summed up to a total score. For each assessment theme in the template there was also room for a written justification.

Lisa, who seemingly adopted the role of informal chair of the meeting, began the meeting by reminding everyone that the goal of the meeting was to produce a basis for a decision regarding which social investments to make, a decision which was later to be officially made by politicians at the next regional development board meeting. Lisa then informed the participants that two of the experts, Christopher and Anne, could not participate in the meeting, but that their respective rankings and review comments had been sent in by email and would be presented and considered during the meeting. Lisa, who had connected her computer to a projector in the room, then displayed a compiled version of the reviews that each of the members had produced prior to the meeting. By summing up the total points given to the applications, each application starting from the bottom i.e. the ones with the lowest score.

The first six applications were discussed quite rapidly as all of the participants present in the room seemed to agree that they did not meet the standards of a social investment. However, Lisa, Louise and Mary agreed that although these would not be recommended to the politicians, it was important to motivate and explain the judgement so that these applicants would learn for future applications rounds. The qualitative statements of the review framework would provide the basis for the responses to these applicants. The rest of the meeting was spent discussing the top four candidates with the highest total scores in the ranking. While no one disputed the framework or total ranking as such, the participants expressed very different concerns about the top candidates. For example, regarding the top-ranked application, Louise and Daniel, both having the background at the public health department in the region, were critical of the scope of the project, its general viability, and a lack of a coherent target group. On the other hand, Lisa, who was a trained regional developer, argued that although their budget was by far the biggest among the applicants, the number of children targeted was also the highest, resulting in ‘the lowest cost per child’. Discussions and arguments over the top four candidates were expressed.

As an observer of the meeting, I noticed that the breadth of criteria and questions operationalised as quantifiable factors made possible a broad discussion about the applications. They all appeared to have their own favourites, partly based on their area of expertise and professional interests. Inter-

estingly, however, I also noticed that they all committed to the evaluative framework as such. No one disputed the ranking: the top four was the top four although they were naturally inclined to criticise from different perspectives. Towards the end of the meeting, Lisa, Louise and Mary thanked the rest of the participants and informed them that they, in their role as the working group, would have a new meeting two days later where a recommendation draft would be produced that could be presented to the politicians.

The first and second vignettes show how the process of organising the SIF entailed a continuously expanding network of elements, humans and non-humans with a proliferation of relationships as a consequence. The third vignette illustrates how a new set of actors enter the process as they are to become a social investment project. Having applied for and been granted funding to run a project that aimed to reduce school absenteeism in a medium-sized municipality in the region, it was now time to organise and coordinate the project in line with the social investment criteria.

Becoming a social investment

One of the applications that was granted funding was the project titled ‘increased student attendance’. The project was situated in Livingtown municipality, a municipality of approximately 100,000 inhabitants. The project itself was a cooperative project between the school department, the social service department and a regionally operated youth psychiatry unit. The overall goal was to increase student attendance in primary school by investigating and offer individualised action plans to school children (aged 7–10 years) with concerning levels of absenteeism (15% absenteeism over a period of three months, as measured with the software system Dexter). In an interview with René, the most actively involved member from the youth psychiatry unit, the economic dimension of social investments was brought up. René was positive about calculating the economic effects of the project, not least since he believed this would incentivise the collaborating units to follow through with the project:

- One really has to understand that this is a social investment, to get co-workers to dare invest in this because they believe it will pay off in the end, and that the children will gain from it. I am quite frank in this way; I don't think this will work unless oneself [as a unit] profits from it. There has to be a win-win here, of course it is important that the children gain from it, but every organisation acts in their own best interest insofar as they have to profit from it. One has to feel this is an effort that pays off, it has a lot to do with communication and implementation. (René)

For this particular project, incentivising was a key factor since already before the existence of the project children with high levels of school absenteeism was to be offered the kind of individualised help that the project aimed to create. As such, the idea was not as novel as the application might have communicated.

In October 2015, I was invited to observe an internal project meeting. Although a few months had passed since the project had been granted funding, it was not yet in full operation. According to the project leaders, Helene and Emira, much of what they perceived as a delay of the operative phase of the project had to do with the criterion of measurability. In order to design the project so that measurability could be achieved, the project team (Helene and Emira from the school department, Carl from the social service department, and René from the youth psychiatry unit) had involved two researchers from a nearby local university college to study the effects of the project. Although an ex-ante estimation of return of investment had been included in the application to the SIF, organising the project so that clinical (and economic) impact among the target group could be measured had turned out to be challenging. For example, as the project was to be practically situated in a school environment (where absenteeism is measured and detected), three pilot schools had been chosen as project schools, and three others as control schools. In this way, the effects the project would have on absenteeism would be measured as the difference between project schools and control schools at the end of the project. Moreover, based on those numbers, an estimated economic return of investment was supposed to be calculated. A number of (somewhat absurd) events were focused on achieving this measurable design of the project. Since researchers had been involved, the six schools were now considered part of a clinical research project, meaning that an ethical trial had to be passed. One effect of this was the requirement of informed consent from the parents of all the schoolchildren. This had become a hurdle and a topic of the present meeting. The problem was (according to Helen and Emira) that up to eighty languages were spoken among the parents of the children in the project schools. However, a pragmatic decision had been taken to translate the letter of consent into Somali, Arabic and English.

Achieving outcome measurability also proved difficult in other respects for the project group. The plan to enrol all students with at least 15% absenteeism had created a problem for the project. Far too many schoolchildren were included, and sometimes for quite natural reasons (that should not prompt individual action plans). When the project group wanted to raise the

level, however, tension arose between the project leaders and the researchers as such a change would create methodological problems for the ongoing study. Another example of problems with measurability was related to the actual measuring of attendance in the project school. Although teachers were generally familiar with Dexter (the software used), supply teachers did not have a log-in, resulting in unreliable data, especially from some of the schools.

Through the presentation of these vignettes, I have aimed to illustrate a picture of the process of realising social investments in the region and, at the same time, display the character of the field material on which the analysis and conclusions are built. I observed numerous things of note in the meetings where social investments were discussed. Indeed, what at first glance could seem like a mundane detail could later prove to be central. ANT as a guide made it easier for me to detect these and attend to them in the analysis. Some details were described explicitly in the analyses, while others came to be embedded in my understanding of emergent accounting technology in the making.

3

Findings

In this chapter I briefly present the four papers. The papers are published in full in the last section of this book. Here, I give priority to the problematization, framing and findings of each paper. Paper I is self-authored and submitted to a journal. Papers II, III and IV are co-authored and published. Paper III and IV are co-authored with Gustaf Kastberg Weichselberger who have also participated in collecting parts of the field material (see page 16). The papers (III and IV) are the result of joint work in framing, analysis and writing. Paper II is co-authored with Emma Ek Österberg, and we have both participated in framing, analysis and writing.

Trials of time – calculative practices and conflicting temporal orientations in the publicness

Paper I (Lagström, submitted) takes the long-term thinking associated with the social investment perspective as its empirical focus. Conceptualized as trials of time, the paper illustrates how accounting – as language, practices and rules – constituted the focal point of conflict between the social investment organization and the organizational setting in which it operated.

Problematization: Since Anthony Hopwood (1983) urged for a deeper understanding of how accounting is implicated in the creation of particular conceptions of time in organizations, subsequent theory development have shown that internally or externally imposed structuring devices such as budgets and management control systems are constitutive of the tempo (pace) and temporal cycles (time-horizons) of organizational actions and processes (Ez-zamel & Robson, 1995; Becker & Messner 2013; Giuliani and Skoog, 2020.

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Thus, an important overall contribution from this research is that accounting is not merely inherently an issue of sequencing and coordinating actions ‘in time’, but also highly implicated in shaping and adjudicating between conflicting temporal orientations. In this paper, I claim that the theorizing on the explicit relations between time and accounting have important implications for our understanding of governing in the public sector, not least in relation to long-term and wicked problems (Steccolini, 2019; Jacobs & Cuganesan, 2014). The theme of temporal structuring in organizations have predominantly been explored within organizational research leaving the link to, and role of, accounting technologies and practices this far surprisingly unexplored (Tarschys, 2003; Becker & Messner, 2013; Adamo et al, 2019).

Aim and question: Building on this problematization, and responding to previous calls for research that puts temporality at the center of explication and analysis of accounting practice (Ezzamel & Robson, 1995; Burns, 2014; Palermo, 2018), the paper aims to contribute to knowledge regarding how calculative practices is implicated in emerging conflicts over temporal orientations. In the paper, I argue that the case of social investments provides an ideal microcosm to explicate the emergence of conflicting temporal orientations in an organizational setting since matters of time (temporal orientations) and matters of calculation encounter practically and theoretically.

Theoretical framing: To analyze the struggles over temporal prioritizations, the paper builds on the conceptualization of trials of strengths from Actor Network Theory (ANT). Building on this, ‘trials of time’ is developed as a frame for analysis which draws particular attention to key events involving tensions over time orientations.

Conclusion and contribution: In four trials of time, the analysis explicates how the long-term ambition of the social investment reform encountered resistance from pre-existing calculative structures within the organization, and thus was continuously re-shaped. A key finding is the gradual shortening of the temporal orientation that this entailed. However, the findings also suggest that such synchronization to preexisting temporal structures facilitated the provision of social investments, and thus a reification of a social investment perspective. The findings contribute to extant literature by underlining resistance in the politics of accounting in relation to long-term policy goals in the public sector. In the light of a public sector increasingly held responsible for the attainment of long-term social sustainability goals, the

findings raise questions for future research regarding the conditions for the realization of new temporal visibilities through accounting.

Accounting for profitable prevention – the case of social investments

Paper II (Lagström & Ek Österberg, 2020) is published in *Financial Accountability & Management*. The paper takes as its departure contemporary developments in public administration focusing issues on the role of calculative practices in a changing public landscape.

Problematization: In reviewing public sector accounting research, it has been shown that accounting during the last three decades largely has been described as the technical tool and language of New Public Management (NPM) (e.g., Anessi-Pessina et al., 2016; Broadbent & Guthrie, 1992; Lapsley, 1999; Liguori & Steccolini, 2014). As shown, an ever-growing list of calculative techniques and practices has emerged with the aspiration of improving transparency, accountability, and efficiency (Arnaboldi et al., 2015; Lapsley, 2009). However, contemporary developments in public administration imply an increasingly multifaceted and intangible context for public service delivery, where wickedness, hybridity, cocreation, and fragmentation are common features (Denis et al., 2015; Jacobs & Cuganesan, 2014). This applies regardless of whether the position is that NPM is replaced by some post-NPM paradigm, or that NPM is still alive and increasingly sedimented or layered with other reform logics (Christensen & Lægroid, 2011; Hyndman & Lapsley, 2016; Hyndman & Liguori, 2016; Mahoney & Thelen, 2010; Pollitt & Bouckaert, 2011). Yet, there is a continued emphasis on calculative devices in this changing public landscape, which urges for a broadened perspective on the role and consequences of accounting in the attainment of public goals.

Aim and questions: Acknowledging the above-mentioned context-specific characteristics, the article responds to recent calls for further interdisciplinary research on the role of accounting in the public arena which does not take NPM as a self-evident driving force or starting point (Bracci et al., 2021; Steccolini, 2019; see also Modell, 2019). The paper analyses the process by which the idea and associated calculative devices of social investments were introduced as a means of handling the wickedness of social problems, and turned into practice.

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Theoretical framework: The paper builds on the institutional work perspective (Lawrence & Suddaby, 2006; Lawrence et al., 2011) in particular the categorization of political, cultural, and technical work (Lawrence & Suddaby, 2006; Perkman & Spicer, 2008).

Discussion and conclusion: The analysis shows how political work sets the stage for social investments, technical work enables the construction of the calculative tools and devices, and cultural work connects them to the professional value that prevention pays. The findings specifically underline the role of cultural work i.e., the activities aimed to link the investments to a wider narrative of change revolving around the idea that ‘prevention pays’. The findings also show that despite (or perhaps because of) calculations being incomplete and contested, they facilitated governability and collaborative capacity between actors without challenging professional values. In the paper, we argue that such facilitating role should not be underestimated neither in dealing with wicked problems in practice, nor in developing knowledge on the role of accounting in relation to wicked problems.

Processes of hybridization and de-hybridization: organizing and the task at hand

Paper III (Kastberg & Lagström, 2019) is published in *Accounting, Auditing & Accountability Journal*. It engages with the concepts of hybridity and hybridization arguing for a deeper understanding of the constitutive role accounting play in the formation of hybrid settings. In particular the paper suggests acknowledging processes of de-hybridization.

Problematization: Calculation tends to be challenging in a hybrid setting. Callon (1998a) argues that economic actors need a stable frame to be able to make calculations. Such frames are stabilized through set identities, shared world views, well-defined objects and established tools and techniques to measure and ensure outcomes. In a hybrid setting, however, these conditions are seldom met: identities are often in conflict, roles not established (Croft et al., 2015), objects hard to define (Kastberg, 2014) and measures and tools not at hand (Christensen and Læg Reid, 2008). Based on this knowledge, we argue in this paper that although processes of hybridization calls for further research, the same applies to the reverse development – what we in the paper

refer to as de-hybridization. The focal theme for analysis in the paper thus concerns how and why hybridization takes place or de-hybridizing occurs.

Aim: The paper aims at generating knowledge by conceptualizing the relationship between hybrid organizing, task at hand, and object. This is done by analysing the actions, events and meanings created in the process of introducing a new accounting tool called social investments in a Swedish region.

Theoretical framework: The paper builds on two interconnected concepts. Framing, which refers to activities aimed at creating a stable arena for interaction e.g., through defining relationships and objects (Callon, 1998b) and disentanglements, which refers to the disembedding of actors, relations and product (Callon, 1998a) explained. Together, the concepts help us explicate a processes of both hybridization and de-hybridizations in relation to an emergent accounting object.

Discussion and conclusion: The paper shows how complexity in organizing social investments is escaped either by an intensive framing or by compartmentalization. On the one hand, intensive framing results, if successful, in a disciplined hybrid which allows efficient action while if not successful, it leads to a hot situation characterized by inertia. On the other hand, compartmentalization tend to result in less complexity with the potential of full de-hybridization into single-purpose organizing, failing to deal with the complex task at hand. Much like the notion of framing becomes empty without the notion of disentanglement, we claim that an analysis of hybridization is less intelligible without taking into account de-hybridization.

Accounting in and for hybrids. Observations of the power of disentanglements

Paper IV (Kastberg Weichselberger & Lagström, 2021) is published in Accounting, Auditing & Accountability Journal. It builds on paper III and develops further the theorization of hybridity. The paper introduces the concept of multiple translation points in order to understand how social investments was translated differently across different nodes of the actor-network.

Problematization: Hybridization is a process where “multiplication is the norm” (Miller et al., 2008, p. 961 and where ever more elements are added and recombined. In line with this, extant accounting literature on hybrids

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focuses on the entangling of elements, that is, the expanding nature of hybridization and its effects (De Waele et al., 2021; Ferry & Slack, 2021). However, from an ANT perspective it is also relevant to scrutinize how elements are kept a part. Not least because when elements are multiplied, the risk of destabilization increases (Callon & Law, 2005), which in turn increases the risk of controversy and failure (Callon, 1998b; Fischer & Ferlie, 2013). Displacements, disassociations, and disentanglements are all concepts that have been used to conceptualize measures to obstruct hybridization and keep elements apart (Callon, 1998a; Latour, 2005; Law & Singleton, 2005). However, the role of disentanglements in achieving practice stabilization in hybrid settings where linking of elements is a main rationale remains to be explored. Social investments is a well chosen case for such an exploration, we argue.

Aim and question: The aim of the paper is to explore how accounting is mediating while being mediated, with a focus on the role of disentanglements in emerging hybrid settings characterized by heterogeneity, yet a common task at hand.

Theoretical framework: The paper draws on the concepts of entanglements and disentanglements for an analysis of hybridity (Callon, 1998a; 1998b)

Discussion and conclusions: The analysis shows that when turning the design idea of social investments into practice much effort was spent on keeping elements apart (disentangling), as well as tying elements together (entangling). In essence, the findings suggest a dual hybridization of accounting where multiplication was the norm (Miller et al., 2008 where objects had to adapt to survive (Law and Singleton, 2005). Translated to the vocabulary of accounting, we explicate the emergent dynamics of a semi-integrated hybrid accounting system. The interplay between entangling and disentangling enabled the design idea of social investments to be enacted at, what we refer to as, multiple translation points which facilitated stabilizations. Still, the translation points were not completely disentangled vis-à-vis each other, but a semi-integrated system where associations were facilitated through: productiveness, likeness and active mediation by professionals.

Discussion and conclusions

The findings of the four papers described in the previous chapter correspond to specific themes and questions guiding each paper. In this chapter I will discuss these findings in light of the overall research question for this thesis: *How are social investments realised in an organisational setting?*

The discussion is structured around four themes, all of which provide answers to the question above. These themes are as follows: the social investment design idea; the role of entanglements and disentanglements; dealing with conflicting time orientations; the ‘profit of prevention’ investment perspective.

The social investment design idea

In 2018, when I left the field, several social investments had been made in the region. Broad ambitions of creating social investments had been translated into specific criteria for investments, an application form, various calculations of long-term economic and societal benefits, a template for evaluation (paper III and paper IV) and a narrative of change referred to as the ‘investment perspective’ (paper I and paper II).

As shown in the papers, social investments include several different yet interrelated proposals for organisational change aimed towards increased efficiency and improved governance within a broadly defined domain of public welfare services. Taken together, these proposals and the problematisations to which they are connected, constitute what I refer to as *the design idea of social investments*. Accounting is at the centre of this design idea, which is manifested in the grey literature and is continuously referred to by proponents of social investment in the argument for change. The proposed

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solutions play an important role by offering a path forward. However, as shown in the analysis of the papers, as a management technology, social investments is justified just as much (if not more) by what it is opposed to, and what it is *not*, as by what it offers. Hence each solution comes with a corresponding problematisation which together clarify the meaning of social investments at the same time as calling for accounting innovation and change.

Not only did politicians and, even more so, administrators and professionals at the level of investment projects echo elements of the design idea in interviews and during meetings, they repeatedly referenced the 'SALAR' or sometimes 'national' sources giving practical guidance for social investment implementation. Furthermore, references to SALAR were made in the investigative report that laid the ground for the social investment work in the region (paper II). In that regard, the design idea played a highly practical role in the realisation of social investments in the region. Its key elements are thus important because of the 'generic performativity' (MacKenzie, 2006).

The papers show how three main problematisations within the design idea came to play a role in the realisation of social investments. First, *a lack of relevant information for decision making*. As underlined by both distant and local proponents, ex ante estimates of the effectiveness of social interventions are often missing and ex post evaluations are often based on measurements of input or output (if measured at all). Information about the social and economic impact for the target group and society is usually missing. According to the proponents, this results in a situation of decision-making opacity where the risk of suboptimal allocation of resources is high. Based on this, the design idea of social investments emphasises that social interventions are to be based on carefully estimated effects for the target group, over time and across organisational boundaries. Furthermore, and in accordance with the same problematisation, every social investment should be designed so that its long-term impact can be evaluated and calculated in terms of reduced future costs for society.

Second, *short-termism in the provision of welfare services* is problematised from both social and economic perspectives. Consequently, the social investment design idea clearly promotes a change towards longer planning horizons and efforts of estimating long-term social and economic effects of public services and interventions. Short-termism is exemplified as an effect of one-year budgets but also by arguing that there is a tendency within the

welfare sector to overly focus on current needs (here and now). In addition, short-termism is maintained since there is a lack of information estimating the long-term effects of welfare work. Thus, the information used for both the prioritisation of resources and in evaluating implemented programmes and measures renders long-term effects opaque and reinforces short-sightedness in the provision of public services. In response to this problematisation of short-termism, calculations of long-term costs and benefits of preventative programmes and interventions are promoted as central to social investments.

A third problematisation refers to *fragmentation* whereby citizens ‘fall between chairs’ in their encounter with public services. Complex social issues have a tendency to become everyone’s problem and thus risk becoming no-one’s problem, a risk reinforced by single-purpose and siloed departments and units. Horizontalisation and various forms of cooperation thus form a key part of the design idea. Also in this regard, accounting is at the centre. By employing the suggested calculations, the costs and benefits that follow from preventative measures are visualised over time and across different actors in a multilevel political system.

Calculative technologies are immanent in the problematisations and corresponding solutions of the design idea of social investments. In estimating, measuring and evaluating long-term effects through the use of cost-benefit type calculations, the problems and solutions are tied together to one coherent theory of change since the calculations provide both an incentive for inter-organisational prevention and a tool for evaluating the long-term effects of the work. In making visible, *ex-ante*, the (estimated) cost of not intervening through preventative work, actors across disciplines and functions are incentivised to cooperate. Further, these calculations of estimated socio-economic effects render heterogenous social investments projects commensurable and thus provide a basis for decision making.

The role of entanglements and disentanglements

All four papers of this thesis hone in on the problems, solutions, processes and activities that emerged during the process of realising social investments as an accounting technology. In paper II, the analysis predominantly revolves around the work of entangling the design idea of social investments to actors and objects in the local arena. In the paper, this work of entangling was con-

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ceptualized borrowing from institutional work (Lawrence & Suddaby, 2006). For example, this involved entangling the design idea to the local political arena as a means to attaining the goals of the strategic development plan ‘Vision 2020’ of the region. Entangling social investments also entailed the development of routines, plans, criteria and templates and other objects familiar to the domain of administration and, in doing so, render the design idea operable and communicable. As underlined in paper II, entangling the idea to the domain of professionals was not self-evident but required effort, as illustrated in the ‘information meeting’ vignette in chapter two of this thesis. The analysis also demonstrates how an entanglement of social investments in a wider agenda of social and organisational change was pivotal for enrolling operational units to the work. Thus, the importance of ‘cultural work’ – activities relating to the embedding of social investment in a wider change narrative revolving around the idea that ‘prevention pays’ – should not be underestimated as it facilitated a wider set of meanings to be ascribed to social investments.

Yet, and particularly elaborated in paper I, III and IV, the actions and activities by which social investments were realised in the region also need to be understood through the role of *disentanglements* (distancing or disassociating elements from the construction) (Callon, 1998b). Above all, these analyses demonstrate how the practice stabilisation of social investments was achieved through the disentanglements of actors, objects, choices of paths as well as elements of the design idea. In paper III we focus on the emergence of an actor-network that, as actors and ideas became entangled in the process, resulted in a ‘hot’ hybrid situation that caused tensions and inertia. To resolve the situation, elements were disentangled from the actor-network, which resulted in a (temporal) stabilisation of the process. However, as issues were resolved and temporarily stabilised, the work of developing social investments was increasingly set in motion and expanded by enrolling new actors and associations. With these new associations came new issues and tensions which again created a need for stabilisation through disentanglements. As elaborated in paper III, in relation to a common task at hand, rendering social investments operable as an object was not only relational, but also fragile and only temporality achieved. This is in line with the reasoning in Chua and Mahama (2007) and Cooper et al (2017).

The role of disentanglement is further analysed in paper IV. The analysis shows how elements of the design idea came to be enacted differently at three ‘translation points’ of the actor-network. One effect of this was a multi-

ple enactment of social investments in the region, disentangled yet loosely connected vis-à-vis each other. These loosely connected translation points facilitated, as argued in the paper, the stabilisation of social investments in two ways. Firstly, each translation point enacted its own representation of social investments that corresponded to issues relevant to its position in the actor-network. Social investments were at the same time about ‘strategising’, ‘administrating’ and ‘aligning conduct’ and three enactments were represented by different translation points in the actor-network. Secondly, since the three enactments could continue in parallel without burdening each other, a (temporarily) stabilised accounting technology could be rendered operable.

As is made particularly visible in the analyses in papers III and IV, the stabilising effects of disentanglement in the process of realising social investments in an organisational setting give rise to the conclusion that while the design idea transformed the setting in which it was realised, it was also subject to transformations itself. This means that a design idea that presented itself as an *actionable one* had, during the process of realisation, been transformed in such a way that it was organisationally re-presented through what has also been described in previous research as multiple enactments (Law & Singleton, 2005).

Dealing with conflicting temporal orientations

Central to social investments is the idea of making visible the long-term benefits of prevention and incentivizing inter-organisational cooperation through calculative practices. As described in the papers and above, it builds on problematisations of short-term goals and fragmentation, and means that already-in-place modes of valuing, prioritising and organising welfare work are questioned. Consequently, a realisation of social investments introduce calculative practices and technologies that support the provision of long-term considerations and goals yet at the same time challenge pre-existing temporal orientations. In paper I, the analysis focuses on how accounting becomes implicated in trials over conflicting temporal orientations in an organizational setting – what I refer to as *trials of time*.

The findings show that time came to be a matter of importance for the pursuit of social investments in at least two distinct ways. First, by securing the longevity of the social investment programme itself, and, secondly, by

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securing the provision of social investment projects based on calculations of the long-term social and economic effects. The findings also show that resistance towards achieving accounting change may stem from unexpected sources, both human and non-human actors. For example, the accounting department early on refuted the notions of investments and fund since these were used (by the social investment proponents) in ways that did not match the legal definitions. Later, rules regarding budgeting became an actor in the process as these had an impact on the development of seizing funds instead of carrying them forward at the end of the year. As shown in the paper, the outcomes of the trials of time did not lead to the termination of social investments in the region, but they partially disarmed the change agenda by adjusting the role of calculation, at different levels, to better support (or at least not threaten) already-in-place structures. For instance, the notion of investments was despite the critique not abandoned but came to play a discursively important role being part of the social investment perspective. Similarly, financing was not organised as a fund as was first suggested but through the yearly budgeting process, and became subject to the risk of termination in the same vein as any budget item.

Based on the analysis of trials of time, the study concludes that the realisation of social investments in the region was about securing a long-term perspective through calculating technologies that supported and made visible the profits of prevention. At the same time, the resistance that came with each trial of time meant that the long-term orientation was gradually shortened. Following the ANT-conceptual framework (Latour, 1991), the resistance is in the paper traced to a set of actors ranging people from the accounting department to budgeting rules, as described above. Another kind of resistance was related to the investment projects and the uncertainty about how to account for the long-term perspective. As for the ambition to secure the provision of social investments based on long-term calculations of social and economic effects, the investment projects did not so much reject the idea as become practically confronted with the complexities of performing such calculations. As a result, the social investment projects were held accountable to more easily measured project inputs, such as completed hours in the project and reports of project activities. The outcome of trials of time led to a shortening of the long-term orientation through a disentanglement of the calculative technologies that were to support it. Still, with each trial of time, the realisation of social investments in the region was gradually stabilised and increasingly anchored. An interpretation of the findings is that through

the trials of time, social investments as an *accounting constellation* (Burchell et al., 1985) gained legitimacy and operability, but lost its (tracking!) of time.

The ‘profit of prevention’ investment perspective

Can anything be said about the kind of constellation the region ended up with? As described in the introductory chapter, social investments concerns the development of a management technology around the *profit of prevention*. After studying its realisation in an organisational setting, this depiction can be nuanced into two different meanings – *the profit of prevention?* and *the profit of prevention!* On the one hand, the former represents a version of social investments that resembles the rationalistic model represented by the design idea. That is, it emphasises the significance of calculations and their role in creating the basis for deciding whether (and which) efforts are socially and economically profitable. Implicit is the possibility (albeit probably unlikely) that calculations would show loss rather than profit. Thus, a version of social investments enacting *the profit of prevention?* comes across as a sceptic, one that seeks to convince and to be convinced. On the other hand, a version enacting *the profit of prevention!* is not at all questioning of the profit of prevention. It does not need calculations to be convinced or to convince others.

The process of rendering social investments operable in the region was achieved in a dynamic interface between the *profit of prevention?* and *profit of prevention!* As a result, when I left the field, a realisation of social investments had been temporarily stabilised in the form of an object tolerated (enough) by the connected parts forming the actor-network. Reaching that point involved elements of both tension and compromise, which supports the findings in previous accounting studies on practice stabilization (Andon et al., 2007; Cooper et al., 2017).

Such tensions took several forms, as the analyses in the four papers show. Tensions emerged from the beginning as the idea if a fund-model was disapproved (paper IV). Furthermore, in the early phases of realisation, tension was also visible within the working group whose members debated different ways to set up the social investments in the region which caused the process to slow down (paper III). Dissonance between social investments and the viewpoint of professionals was also visible in the early attempts to anchor the

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work in the domain of healthcare (paper II). The professionals perceived the programme to be overloaded with administration and measuring of limited value to their work (as shown in the vignette about the information meeting). Tensions would later multiply when the process had reached the stage of funding social investment projects, which introduced a new set of actors. This caused friction, both from the side of the working group and their colleagues at the central region office, and from the viewpoint of the social investment projects, who found it both difficult and time-consuming to organise their work in accordance with the criteria and demands of being a social investment.

Yet, the four articles also demonstrate how the tensions were resolved and how social investment was gradually taking shape. Thereby, an organisational structure was constructed around the idea of the profit of prevention. The different analyses also shows that this structure over time came to resonate with the structural arrangements already in place – that is, the very structures that social investments sought to change. Through compromises, the *profit of prevention?* was stripped of its question mark as the calculations did not provide convincing (enough) evidence of costs and benefits for such numbers to speak for themselves. At the same time, social investment projects were still financed and run in the region, thus reifying the investment perspective as *profit of prevention!* Still, the compromised stabilisation of social investments shall not be understood as one hybrid between the two versions. What was assembled was an actor-network that enacted variability of both versions at the same time.

From the discussion of the findings in this chapter, the following three conclusions can be summarised as follows:

- *The performative role of the design idea:* This study demonstrates how social investments as a design idea entails three main interlinked problematisations of public social and welfare services: a lack of relevant information for decision making, short-termism in the provision of welfare services and organisational fragmentation. Consequently, social investments propose collaboration and preventative measures and decision making based on cost-benefit type calculation. Conceptualised in the study as an actor (in change), the performative impact of the design idea was shown to be crucial to the process of realisation and the accounting constellation which was created.

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- *The role of entanglements and disentanglements:* A conclusion of the study is that the process of realising social investments was just as much about creating new links (entanglements) between actors and objects as it was about cutting off links (disentanglements). Through the entanglements of actors, ideas and objects in the process, social investments took on an object-like form and thus transformed from an abstract idea to management technology operationalised in an organisational setting. Yet, a transformation towards a state of (temporal) stability of practice would not have been possible without disentanglements of actors, ideas and elements of the design idea.
- *Dealing with conflicting temporal orientation:* A central aspect of the process of realisation concerned how social investment was caught up in conflicting temporal orientations. In seeking to enact a long-term view by calculating the long-term social and economic benefits of prevention and collaboration, social investments challenge the prevailing means of organising and allocation of resources. A conclusion of the study is that the process of realisation implied a process of synchronisation in relation to a more short-term and cyclical temporal orientation of the organisation. Still, such synchronisation also implied a stabilisation of social investments as a practice and the provision of social investment projects reifying discursively a long-term and collaborative investment perspective.

5

Contributions

The aim of this thesis is to deepen the understanding of the use and implications of accounting technologies in the governing of public services. To achieve this aim I have carried out a study of social investments, a management technology based on the idea of managing public services ‘by numbers’. By following the realisation of social investments in a Swedish region, I have explored the actions and actors through which this management technology was rendered operable in practice. In the previous chapter, I discussed the findings of this study and outlined a number of conclusions. In the following sections I describe and elaborate on three contributions.

Firstly, the thesis contributes by providing insights on processes of practice stabilisation of emergent forms of accounting in an increasingly hybrid public sector. By employing a situational and processual perspective on hybridity, the thesis further develops knowledge of the relationship between hybridity and accounting and in particular the importance of de-hybridisation for accounting practice stabilisation.

Secondly, the thesis contributes with insights in relation to the literature discussing the role and implications of calculative practices in the changing landscape of public welfare services. The study calls for a renewed focus on the role calculative practices play in this context by showing how economising tools and valuation practices translated profit and profitability in an attempt to make governable and tame the wicked problems of our time.

Thirdly, implications for policy and practice aimed at those engaged in the work of social investments are outlined. By pointing to a number of theoretically founded pitfalls and possibilities related to social investments, the thesis suggests themes worthy of critical reflection and discussion among practitioners of social investment.

In the coming sections, each of the above listed contributions will be discussed in more detail. The chapter ends with methodological considerations and suggestions for future research.

From hybrid organisations to hybridisation and de-hybridisation

In the accounting literature there is a long tradition of interpretative accounting studies that aim to explicate how new forms of accounting emerge and are rendered operable in practice (Ahrens & Chapman, 2007). An emergent stream of literature within this tradition makes use of hybridity to conceptualise the responses, effects and implications of accounting change *in* organisations that pursue multiple goals (Grossi et al., 2017) or inhibit several rationalities (Vakkuri & Johanson, 2018) – i.e., a structural arrangement that differs from non-hybrid organisations.

Within this literature, public sector organisations are typically held as the primary example of hybrid organisations (De Waele et al., 2021). A common perspective is to view organisational hybridity contextually, often with references to institutional logics. In other words, analyses from this perspective shed light on accounting practices within ‘hybrid organisations’, as pointed out by Schröder et al. (2021).

In parallel, others have sought to shift the analytical focus from hybrid organisations towards an explication of the process of hybridisation itself. Thus, writings employing this perspective of hybridisation typically seek to explicate the process of hybridisation itself – and the hybrid amalgam such a process produces. Furthermore, processes of hybridisation are seen as the norm rather than as the exception and they employ a wider list of elements undergoing hybridisation including organisational structures, professional identities, and control practices etc. Kurunmäki (2004), for example, shows in her seminal study how medical expertise in the UK hybridised as doctors acquired calculative skills when delegated budgetary responsibilities over clinical units.

This thesis contributes to this literature by adopting a processual view of how accounting both hybridises and is hybridised as it is being made operable in an organisational setting (Miller et al., 2008). Firstly, it adds to our understanding of hybridity by demonstrating how the realisation of social

investments was temporarily stabilised through a process of hybridisation (as elements were entangled) *and* de-hybridisation (as elements were disentangled). In other words, making social investments operable in the region was a matter of assembling actors and objects towards a common task at hand. Importantly, neither the actors and the objects involved, nor the common task at hand stayed the same throughout the process – but instead ongoingly changing – added, disentangled and adjusted. This is in line with other studies demonstrating view hybridisation as an ongoing process (Ahrens et al., 2018).

On the premises and promises of governing by numbers in public services

Social investments is an example of a management technology that attempts to govern long-term societal goals by numbers. Built around the idea of making the profit of prevention governable and calculable, it implies a further extension and reinforcement of calculative practices among organisational members. While such dissemination of calculative practices is often seen as a prolongation of an NPM agenda, social investments is at the same time a materialisation of discursive problematisations of NPM and the adverse effects it is often associated with. This empirically based reflection ties in with the discussion regarding the layering of reforms within public sector – that is, the public sector operates in a context that is permeated by a mix of elements from “classical” public administration’ and NPM to the increasingly networked and joined-up logic of NPG (Torfing and Triantafyllou 2013; Hyndman & Lapsley, 2016). However, little attention has been paid to exploring the uses and implications of calculative practices and techniques supporting the managerial functions and modes of decision-making in this dispersed arena of publicness (Bozeman, 1987; Steccolini, 2019).

It is in this context that one can view social investments as an accounting technology in the making. The thesis shows that the attempt to ‘govern by numbers’ resulted in a model that produced few numbers. However, calculations were still very much part of the story of social investments, although they shifted character to forms more accustomed to the domain of public administration. For example, in the incoming project applications, calculations of expected project outcomes in terms of long-term and social impacts failed to speak for themselves in a way that made the decision to fund the project a matter of calculation. Instead, a method to rank the applications

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based on a number of criteria was put together and a group of experts was assembled to assist the task of assessment. In this way, commensurability between projects was achieved (Espeland & Stevens, 1998). Another example of shifting modes of calculative practices relates to the exercise of control vis-à-vis the region as a funder of social investments the projects. As the social investment projects could not provide trustworthy accounts (from the perspective of the region) of the long-term impact, accountability became solely a question of reporting activities and costs to the regional accounting department in order to recoup funding.

In relation to the empirical examples given above and in the papers, the thesis contributes by showing how distant theories and technologies stemming from the domain of economics were connected and translated to the local setting of the region. The thesis shows how the calculations as such made actors gravitate towards the idea of social investments and attach multiple meanings to the object as a locally translated *investment perspective*, which connected elements of calculation, long-term orientation, prevention and collaboration with strategic goals of social inclusion in the region. Promoted as a breach with NPM, the social investment perspective still carries on many of the economising features often associated with NPM. However, this thesis sheds light on the multifaceted character of economising tools and valuation practices (Caliskan & Callon, 2009; Lowe et al, 2020) – in the case of social investments by seeking to translate profit and profitability as a common project (across organisational borders and over the long term) in an attempt to make governable and tame the wicked problems of our time (Jacobs & Cuganesan, 2014; Bebbington & Unerman, 2018).

Still, a social investment programme was created and social investments were financed and initiated. And, in doing so, a narrative of change and rational calculation was reified and kept alive. In a context where inter-organisational collaboration is seen as pivotal for the successful attainment of complex policy issues is and one where control is exercised outside of hierarchical relationships (Torfing and Triantafillou 2013; Steccolini, 2019), this thesis contributes by demonstrating the performative role of accounting problematisation and discourse for the framing and establishment of a calculable space (Callon & Law, 2005; Subkowiak et al., 2020), enabling possibilities of thought and action among shifting collectives in the domain of social and welfare services.

Implications for policy and practice

Generally, social investments promote the idea of allocating resources to prevent citizens from becoming socially excluded from society. As such, we can probably assume that most people would applaud such initiatives or perhaps even consider them to be a cornerstone mission of a modern welfare state. Yet, based on the findings of this and previous accounting studies, there are also reasons to reflect critically upon social investments from different perspectives.

Perhaps the most notable cumulative insight from interpretative studies of accounting is that accounting tends to produce unintended consequences (Ahrens & Chapman, 2007). Thus, there is an apparent risk of ending up with a tool that becomes what it was not meant to be. In metaphorical terms, we might end up in a situation of moving the goalposts rather than moving towards the goal. For example, influential studies have demonstrated how organisational objectives (political goals in the case of the public sector) tend to follow from calculations rather than precede them (March, 1987; Mouritsen & Kreiner, 2016).

The first critical reflection concerns the potential unintended effects of social investments for public-sector decision-making processes. Social investments suggest a shift from what is typically considered a matter of political deliberation (who gets what, how much, when and why) towards becoming a matter of calculation. A prioritisation of resources based on the idea of return of investment seems to take the upper hand here. Since the benefits of a social investment are materialised as reduced costs over time and across sectors and agencies, the logic of valuation in play here is likely to systematically favour some target groups (probably those younger in age or early in process) over others. However, what the findings of this study show is that, while still integral to the design idea of social investments, the calculations played more of a marginal role for decision making in practice. Still, the calculative logic, which is so central to the design idea, prevailed on a discursive level as central to the social investment perspective. Does prevention pay, transformed into prevention pays!

Hence, if calculations only play a marginal role in deciding which investments to make, or for that sake, to estimate the return of investment for society *ex ante* – why bother at all? Do the findings of this study even suggest the need to abandon social investments altogether? No, that does not

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seem to be the case. Rather, I believe an important lesson to be learned here is that social investment as an organisational practice entails the risk of becoming irrational (in the name of a calculative rationale) as well as the risk of interpreting ‘poor calculations’ as inherently bad instead of a potentially productive sign of a pluralistic approach towards common goals.

This study therefore suggests that we understand social investment as a framework that allows actors that inhabit different roles and bodies of knowledge to engage in collective action towards common goals that transcend organisational boundaries. To this end, social investment provides a common language of costs, benefits, target groups, time horizons, and cause-effect relations etc. Even in a situation where calculations are perceived to be of poor quality or when estimates of long-term effect turned out to be difficult to quantify, the common language in place may still play an important role as a basis of further deliberation – of making sense of the past and of the future. That is, a possible interpretation of what was referred to as the ‘investment perspective in the study’ – that it safeguarded the involved actors from complete compartmentalisation, and through that a collapse of collective action in relation to the specific policy problem or task at hand.

A final note. The multifaceted character of social investments is likely to be operationalised into lists of criteria and principles for how a social investment project is to be organised. In the study presented in this thesis, criteria were translated into segments of a lengthy application form. The rationale here is of course to align the social investment projects with the overall ambition of the design idea and to exercise control over how the projects are carried out and evaluated. It is important to acknowledge that such criteria and other *structures of intentionality* (Goodwin, 1994) being imposed on social investment projects translate into often time-consuming and thus costly administrative work practices. From a functionalistic perspective, social investment will only return social and economic return to society if the people making up the target group are actually helped as a result of the investment. Thus, from the same perspective, it would be unfortunate if ‘a too large share’ of the allocated funds cover the administrative costs related to ‘being’ a social investment. Therefore, it seems reasonable to suggest to practitioners of social investment – politicians, administrators and professionals alike – to engage in critical reflection over administrative costs at the level of the social investment projects. And, based on the outcome of such reflections, to mould their list of criteria, principles and demands thereafter.

Future research

As accounting tends to become what it is not (Hopwood, 1983), a continuous exploration of emergent calculative practices in public services is highly motivated – both in terms of developing further knowledge of social investments and similar initiatives in the public sector, but also in order to develop our understanding of governing by numbers in general. To do so, it seems fruitful to approach these ambitions pluralistically – i.e., by pursuing different methodological and theoretical perspectives across policy areas.

First, interdisciplinary research is needed to explore the actions and processes by which notions of profit and profitability in public services are challenged, shaped and ascribed new meanings through calculative technologies and practices (Lowe et al., 2020). Such explorations could potentially lead to emancipatory insights and debates about who and how stakeholders get to participate in negotiations of the practical meaning of profit.

Secondly, conducting comparative research on social investments would contribute with important knowledge that stretches beyond the limits of a processual single-case approach presented in this thesis. As elaborated in the introduction of this thesis, social investment is not a Swedish phenomenon but rather was introduced in EU policy in the 1990s. Thus, comparative studies on the role and use of calculative technologies in the formation and transformation of social investment policy and practice across countries would provide important knowledge to the field. However, a comparative approach within the borders of Sweden could also contribute greatly. For example, recent reports suggest an ongoing proliferation of cost-benefit type technologies in the attainment of complex and long-term policy goals. Although not necessarily labelled social investments, comparing emergent modes of governing by numbers throughout different policy contexts and locales in the multi-level system of governance would also contribute greatly.

Thirdly, as is demonstrated in this thesis, new forms of accounting are not simply implemented in organisations; instead, calculative practices are constantly shaped and transformed. This implies the importance of approaching the research object critically and engage in studies that conveys its situated functionality and dysfunctionality from the perspective of different stakeholders and interests. For example, the findings of this study suggest that social investments was typically regarded as a legitimate tool of governance among the actor groups studied. At least in part, social investments gained

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legitimacy because of how it represented a departure from NPM-type reforms. Future research should not take for granted that this will remain the case over time, or to be a result of other local processes of translation. Sharing some conceptual DNA with social investment, social impact bonds (SIBs) in the UK have been described as a powerful means of prolonging the neo-liberal agenda by financialising social problems (Cooper et al., 2016). Let us take this as a reminder for future studies to retain a critical stance towards emerging modes of governing by numbers, and to include the voices of citizens and other stakeholders in the work.

Lastly, I propose a continuous exploration of public sector accounting in relation to a narrower emergent topic within the accounting literature on the role of incomplete accounting as a source of productive tensions (Quattrone & Hopper, 2005; Jordan & Messner, 2012). In the light of the proliferation of calculative practices and technologies in the domain of public services, more research needs to be done in order to understand how, when and between whom such in-tensions are productive.

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Swedish summary

Denna avhandling handlar om sociala investeringar, ett allt vanligare sätt att styra och organisera förebyggande arbete i den offentliga sektorn baserat på samhällsekonomiska kalkyler. Förespråkare av sociala investeringar brukar framhäva ett antal särskilt viktiga dimensioner av vad ett socialt investeringsarbete innebär, dimensioner som i sin tur kan förstås som problematiseringar av traditionellt rådande praktiker i sektorn. I korthet problematiserar idén om sociala investeringar traditionella sätt att styra, organisera och fördela resurser och menar att dessa präglas av kortsiktighet, bristande helhetssyn och en avsaknad av relevant beslutsinformation för beslutshavare. Genom att initiera ett arbete med sociala investeringar i en kommun eller en region så hoppas förespråkarna av reformen uppå en större helhetssyn och långsiktighet baserat på beslutsinformation som visar på den samhällsekonomiska nyttan av förebyggande arbete. På så vis kan sociala investeringar sägas koppla samman kalkylerande teknologier med ett organisatoriskt förändringsarbete i syfte att bygga en struktur kring idén om att förebyggande arbete lönar sig.

Enligt en enkätundersökning publicerad 2020 så hade ett sjuttioal kommuner och regioner särskilt avsatta sociala investeringsmedel. Trots idéns genomslag i den svenska kommunala sektorn så saknas kunskap om sociala investeringar som praktik. I den här studien betraktas sociala investeringar som ett exempel på framväxande styr- och redovisningstekniker som syftar till att skapa styrbarhet i relation till aktuella policy-problem i offentlig sektor. Även om dessa styr- och redovisningstekniker införs i en sektor präglad av en mix av element från olika reformer och styrlogiker har forskningslitteraturen i första hand beskrivit betoningen på kalkylerande teknologier och praktiker som ett uttryck för New Public Management (NPM) och dess fokus på marknadslösningar och prestationsmätningar som kommit att ekonomisera sektorn. I sociala investeringar ryms dock ambitioner om såväl samverkan som samhällsekonomisk effektivitet och mätning av långsiktiga effekter i syfte att öka styrbarheten av de komplexa problem som ofta kännetecknar samtidens förvaltning, såsom långsiktiga hållbarhetsmål.

Det är mot denna bakgrund som studien syftar till att öka vår kunskap och förståelse av redovisningens roll och implikationer i en offentlig sektor i förändring. Det är också mot denna bakgrund som avhandlingens övergripande och vägledande fråga formuleras – hur realiserar sociala investeringar i en organisatorisk kontext?

För att uppfylla studiens syfte har en fallstudie av införandet av sociala investeringar i en svensk region genomförts mellan åren 2014–2018. Studien bygger på en etnografisk ansats och har tagit inspiration från Aktör-nätverksteori och dess fokus på att utforska hur människor, objekt och idéer förs samman och tillsammans bildar ett aktör-nätverk som kan agera. Ett viktigt förhållningssätt inom denna tradition är att betrakta införandet av styrmodeller som en process av översättning snarare än något som implementeras i organisationen. I studier av styrning och redovisning betonar begreppet översättning istället att de problem och lösningar som en styrmodell avser närma sig, skapas parallellt i en process som kopplar samman aktörer, objekt och diskurser. Studiens material är baserat på intervjuer, mötesobservationer och olika typer av textmaterial. Genom att med olika metoder följa införandet av sociala investeringar över tid så möjliggörs fördjupade och nyanserade beskrivningar av hur sociala investeringar och dess organisering förändrades och stabiliserades som arbetssätt i regionen.

Avhandlingen är en sammanläggning av fyra artiklar, varav tre är publicerade i internationella tidskrifter. I artiklarna analyseras olika aspekter av realiserandet av sociala investeringar i relation till skilda teoretiska begrepp och aktuella diskussioner inom vad som ofta benämns den kritiska redovisningsforskningen.

En övergripande slutsats av studien är att realiseringen av sociala investeringar kom att handla om att involvera, övertyga och knyta samman olika aktörer. En viktig del i detta arbete var att infoga sociala investeringar i ett mer omfattande och lokalt förankrat narrativ om förändring, ett *socialt investeringsperspektiv*. Betydelsen av det sociala investeringsperspektivet är ett exempel på hur sociala investeringar, genom att formas och anpassas till lokala mål och existerande praktiker, fick fäste, stabiliserades och upplevdes som relevanta för de involverande aktörerna. Vidare visar studien hur den långsiktiga dimensionen av sociala investeringar kom att påverkas och formas i processen. Exempelvis visar studien hur idén om en långsiktig fond mötte internt motstånd, hur kalkylernas betydelse (som skulle visa på långsiktiga effekter och analyser) tonades ner och hur sociala investeringar orga-

niserades som tidsbegränsade projekt. En slutsats av detta är att det långsiktiga perspektivet kom att formos, förkortas och synkroniseras med ett cykliskt och mer kortsiktigt orienterat tidsperspektiv på styrning, kontroll och resursallokering i regionen.

Utifrån dessa slutsatser bidrar avhandlingen till flera aktuella diskussioner i forskning om styrning och redovisning i offentlig sektor. En sådan diskussion handlar om framväxande redovisningspraktiker i offentlig styrning som snarare än att bäras fram av NPM, införs med motiv som uttryckligen problematiserar NPM och dess snäva syn på effektivitet. Studien bidrar också till ökad kunskap om hur redovisning är implicerat i konstruktionen och upprätthållandet av tids-horisonter i organisationer. Avhandlingen bidrar också till aktuell forskningslitteratur om redovisning i hybrida organisationer präglade av motstridiga mål och samexisterande värden. I relation till denna litteratur visar avhandlingen att hybriditet kan (bör) förstås som ett tillstånd i relation till en framförhandlad gemensam uppgift för en samling aktörer med delvis olika mål och kunskaper. En del av detta är också att begreppsliggöra hur redovisningspraktiker möjliggörs genom en process av såväl hybridisering som de-hybridisering.

Resultaten i avhandlingen har implikationer för politik och praktik. Studien visar att, trots de utmaningar som följde med att införliva ett socialt investeringsarbete i regionen, så kom avgränsade projekt att skapas och finansieras som sociala investeringar. Studien resultat visar att kalkylernas betydelse för beslut och uppföljning var marginell i regionen, i synnerhet om man jämför med de högt ställda ambitionerna för kalkylering och mätning av effekter som förespråkare av sociala investeringar framför. Det behöver dock inte nödvändigtvis förstås som negativt. Regionens sociala investeringar skapade förutsättningar och arenor för dialog mellan aktörer där långsiktighet och helhetsperspektiv var i fokus. Vidare indikerar studien att projektmedlemmarna såg stora fördelar och ett lärande i arbetet som likväl går bortom det kvantifierbara.

Avslutningsvis, sociala investeringar är ett exempel på reformer i offentlig sektor som syftar till att skapa styrbarhet av komplexa samhällsfrågor genom kalkylerande praktiker. Arbetet bör ses i ljuset av en sektor som i ökad grad betraktas som en nyckelaktör i arbetet mot en hållbar utveckling, och där nya sätt att mäta och följa upp långsiktiga effekter av offentliga tjänster kommit att bli allt viktigare. Sedan decennier har offentlig sektor genomgått av ekonomiserande reformer som på olika sätt sökt öka effektiviteten

genom kvasi-marknadsmekanismer, prestationsmätningar och tydliggjorda organisatoriska gränser. Samtidigt hörs i allt större utsträckning rop på samverkan mellan aktörer, organisationer och sektorer för att finna nya och bättre vägar att möta samtidens problem och utmaningar. Sociala investeringar som idé och praktik kan ses som ett uttryck för såväl en pågående ekonomisering som för gränsöverskridande och långsiktig organisering. Det reser frågor för vidare forskning om hur vinster och prestationer ska definieras samt när och var de realiseras.

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