



SCHOOL OF PUBLIC ADMINISTRATION

The Profit of Prevention

A Study of Social Investments in a Swedish Region

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- 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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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 to govern 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 which guides the study is: How is social investments realized in an organizational 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 in four papers.

The first paper takes the long-term thinking associated with the social investment perspective as its empirical focus. The second paper focuses 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 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. The fourth paper develops further the theorization 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.