

Accounting, Professions, and Performativity

Exploring the limits of accountingisation in professional organisations

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Cemil Eren Firtin



UNIVERSITY OF
GOTHENBURG

SCHOOL OF PUBLIC ADMINISTRATION

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School of Public Administration
University of Gothenburg

Distribution
School of Public Administration
University of Gothenburg
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To my family and friends

Abstract

This thesis explores the practice of calculations and their consequences in different professional contexts. Specifically, it aims to extend the discussion on the relationship between accounting and public sector professionals by elaborating on the concept of accountingisation using a performative approach. Accountingisation has been discussed in the literature in terms of the colonising and transformative effects of accounting on professionals. This concurs with observations that expansion of calculative practices in public sector organisations brings about economisation and the perception of accounting as performative. This is a one-sided depiction of accountingisation. However, a gap remains in that professionals' agency has been overlooked in this relationship. Such a gap consequently necessitates further research in order to refine the argument that accountingisation is not only a one-way effect of accounting on professionals per se, but rather rooted within the mutual relationship between them.

This thesis attempts to fill such a gap by focusing on the concepts of performativity and accountingisation in a range of professional contexts. Empirically, the study consists of four case studies illustrating calculative practices unfolding between accounting and professionals in each individual context. These are (I) pay determination for teachers in Swedish schools, (II) performance measurements within an emergency unit in a Swedish hospital, (III) cost-benefit analyses in a social care organisation in a Swedish municipality, and (IV) medical professionals' reactions in pandemic initiatives in Turkey. In these studies, data has been collected from interviews, observations, and documents, and analyses have been conducted qualitatively by focusing on (counter-) narratives framing descriptions of the empirical phenomena.

Based on the findings of these individual studies, this thesis draws its conclusions that (1) accounting can be both performative and counter-performative in shaping professional organisations, and such differentiation depends on the way in which the constellation between professional and accounting calculations is organised; (2) professions are found to be performative in relation to accounting in their shaping of the ways that things are done through their own calculations, such as professional standards measuring and assuring the quality of work, and ethics and norms valuing the good/bad conduct of work; and (3) accounting is not always necessarily imposed on the professional contexts, but professionals may also voluntarily engage in its construction by bringing forth (counter-) accounts. (4) A final finding shows that accountingisation manifests differently in terms of the different organisation of professional and accounting calculations in different professional contexts. In the light of these findings, this thesis extends the overall discussion of accountingisation by shifting focus from considering it as a one-way effect of accounting on professionals and public sector organisations to diverse and mutual performative relations between professionals and accounting.

List of papers

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

- I. Firtin, C. E., & Kastberg, G. (2020). Calculating pay in Swedish schools: Accounting, performativity, and misfires. *Financial Accountability & Management*, 36(4), 420-438. Published by John Wiley & Sons Ltd: DOI: 10.1111/faam.12236
- II. Firtin, C. E., & Karlsson, T. (2020). (Re)descriptions of medical professional work: exploring accounting as a performative device within an emergency unit health-care context. *Journal of Public Budgeting, Accounting & Financial Management*, 32(2), 159-176. Published by Emerald Publishing Ltd: DOI: 10.1108/JPBAFM-05-2019-0084
- III. Firtin, C. E. (2022) Accountingisation of social care: The multiplicity and embeddedness of calculations and valuations in costing and caring practices. *Qualitative Research in Accounting and Management*, (ahead-of-print). Published by Emerald Publishing Ltd: DOI: 10.1108/GRAM-03-2021-0048
- IV. Firtin, C. E., Tekin Bilbil, E. & Kastberg Weichselberger, G. (Submitted) Accounting and counter-accounting in the midst of a crisis.

Permission to reproduce and use content from the papers in this thesis was obtained from the publishers.

Table of contents

Table of contents i

Figures and tables iii

Acknowledgements v

Introduction 1

 Accounting and professions..... 3

 Accountingisation: A bad trend, or? 5

 Research aim and objectives 7

Conceptual Background 11

 Professionalism, professions and stratification..... 11

 Performativity and accounting..... 14

Methodology 19

 Study design and case selection..... 19

 Collection of data and research process..... 21

 Data analysis 24

 Ethical considerations 24

Empirical studies 27

 Case Study I: Teachers and counter-performativity 30

 Case Study II: Medical professionals and performativity 31

 Case Study III: Social workers and multiplicity of calculations 31

 Case Study IV: The pandemic and counter-accounting..... 32

 A cross-case analysis 33

Concluding discussion..... 41

 Setting an agenda for further research 45

References 47

Figures and tables

Figure 1	Diverse performative relationship in accountingisation	17
Table 1	Overview of interviews	22
Table 2	Overview of observations.....	23
Figure 2	Composition of thesis	28
Table 3	Overview of cross-case analysis.....	40

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1

Introduction

This thesis explores the practice of calculations and their consequences in different professional contexts. Calculative practices are many and various in everyday organisational situations, ranging from calculations of pay and cost-benefit analyses to constructions of metrics, rankings, measurements and performance (e)valuations. Empirically, this thesis addresses the calculations of different types and forms practised within professional public sector organisations. These calculations range from more formalised practices, such as performance measurements, to emergent ones to crisis control situations, such as during the pandemic. From crisis to mundane situations, public sector professionals engage in calculations in different ways. According to extant literature, the expansion of calculative practices in the public sector has formed part of the economisation of the public administration (Hood, 1991; Çalışkan & Callon, 2009). Economisation is the process of “assembling and qualifying of actions, devices, and analytical descriptions as economic” (Çalışkan & Callon, 2009, p. 369). This means that economisation involves valuing things and people in certain ways, and (re)organising them in a (market) setting in terms of the attached (monetary) value. The objects in such constructions are, however, not always necessarily about financial dimensions per se. These objects can be commodities of exchange that have already been economised in a market setting, or, for example, competition among schools, a setting that is not a market per se, but a construction of a quasi-market (Kastberg, 2008). Economisation therefore involves the reconfiguration of actor networks in order to reframe them so that they are part of, or engaged in, being calculable. In this context, calculations play a central role in both allowing the engagement of actors and their emergence as the result of such involvements.

Calculative practices have transformed public sector organisations in the last 30 years (Almqvist *et al.*, 2013; Lapsley & Miller, 2019; Funck &

INTRODUCTION

Karlsson, 2020), their penetration meaning that numbers now play a predominant role in the public sector in ensuring control (Kastberg & Siverbo, 2016). Attempts to reduce organisational activities into numbers have been understood as an accountingisation process (Power & Laughlin, 1992; Lapsley, 2007; Sjögren & Fernler, 2019; Gebreiter, 2022). Calculative practices have been observed as the constitutive element triggering such a transformation of the public sector (Power & Laughlin, 1992; Hood, 1995; Lapsley, 2007; Kastberg & Ek Österberg, 2017). It involves descriptions and re-descriptions of everyday organisational life in accounting terms in professional contexts and objectification of people, processes, functions and things in and around the organisations (Miller & Power, 2013). Coined by Power and Laughlin (1992), accountingisation has been described as a discourse overriding public organisations with a normative power, or *disciplining* them, by bringing in certain technical language and a “way of thinking”. Such ways of thinking are closely related to reforms paving the way for economisation of the public sector (Hood, 1991, 1995). It entails an increased reliance on numbers and quantification in public sector organisations, wherein calculative practices play a central role (Miller, 2001; Kurunmäki & Miller, 2006; Miller & Power, 2013), and a concomitant reduction of everyday organisational life to numbers, comparing these numbers, and valuing them in certain ways. On the one hand, calculative practices have been aligned with an increased effectiveness and efficiency in the public sector (Hood, 1991). On the other hand, problems have been documented due to the complexities in and around the public organisations (Hofstede, 1981), resulting in undesired consequences (Lapsley, 2009), conflict and resistance from professionals (Ball, 2003), and the transformation of professional (Chua, 1995; Kurunmäki, 2004) and public contexts (Steccolini, 2019).

Following this line, this study explores the unfolding of accounting in public professional contexts and what consequences it produces in these settings. Accounting is approached in the broadest sense as an organised way to calculate (Miller & Power, 2013) and value (Mennicken & Power, 2015) the objects. In this calculation and valuation, accounting as a performative involves the formulation of things and people as objects (Power, 2015). However, such objectification becomes difficult when confronting other performativities within professional contexts. My argument is therefore that accountingisation can be better understood by elaborating on the mutual performative relationships between accounting and professions located in diverse networks and constellations. Such a focus would entail a slight contrast to the literature that depicts accountingisation as a one-way colonisation

of accounting in public sector organisation by highlighting the performative responses of professionals, which might alter the practice of accounting in various ways, and consequently shape accountingisation.

Accounting and professions

The practice of accounting in professional public sector contexts has been found to have adverse impacts, including demotivation and the crowding-out of intrinsic public sector motivation (Bellé, 2015), leading to undesired behaviour such as gaming (Pierre & Fine Licht, 2021), deprofessionalisation through internal competition among members of the same profession and increasing managerialism (Adcroft & Willis, 2005), as well as adverse effects on trust (V. Johansson & Montin, 2014), workplace loyalty and perception of organisational fairness (Mannion & Braithwaite, 2012). These impacts are described as related to not only the contextual factors surrounding public administration, such as difficulties in measuring issues involving complexities in terms of social, cultural, (socio-)economic and democratic concerns, but also because public sector organisations face different demands and have multiple goals (Rombach, 1991). Moreover, an additional dimension is linked to the fact that professional organisations are dependent on tacit knowledge, which can be specific to both professions and organisations (Rolf, 1991). Adverse impacts have led to a reluctance to depend on calculative practices in public sector organisations in some contexts, in Scandinavia countries (Lapsley, 2021) for example, despite the fact that they have been early modernisers (Hood, 1995). This reluctance has been observed as active resistance by politicians in implementing calculative reforms (Nyland, Ahlgren, & Lapsley, 2020), and their reversal at the organisation level (Holmgren Caicedo, Höglund, & Mårtensson, 2019). Coupled with such reluctance, the tacit nature of professional work, and challenges in formulating the objects of measurement due to the complexities in the public sector context (Power, 2015), difficulties have been reported in the implementation of calculative practices (Arnaboldi, Lapsley, & Steccolini, 2015). However, although these challenges are recurrent themes in the literature, this is a one-sided way of looking at calculative practices. These studies take the formal measurement mechanisms and structured calculative practices as their main point of departure for analysis. Understanding accountingisation and what it brings to professional public contexts requires going beyond the formal systems and considering embedded calculative practices, which are not necessarily formalised in daily organisational situations.

INTRODUCTION

This entails an additional problem for the accountingisation thesis; how to define what accounting is. The literature offers a large diversity of definitions. While studies exist that frame accounting as structured ways of calculating (e.g. Modell, 2001; T. Johansson & Siverbo, 2009), calculations have also been found in mundane, everyday organisational situations which are not necessarily either formalised or structured (e.g. Baxter & Chua, 2003; Ahrens & Chapman, 2007). By equating it solely with formal measurement systems, accounting is regarded as existing *a priori*, black-boxed as a “matter of fact” (Latour, 2005; van Erp, Roozen, & Vosselman, 2019). This thesis draws on an understanding of accounting from an organisational perspective (Miller & Power, 2013), and approaches it as a way of organising, unfolding in practice, and not necessarily limited to formalised calculative practices and structures (i.e. performance measurement systems). From this perspective, accounting can be defined as an organised way of calculating and valuing (Vosselman, 2022), which can be found in every organisational practice involving calculating, sorting, classifying, measuring or comparing things. By approaching it “as a matter of concern” (Latour, 2005; van Erp, Roozen, & Vosselman, 2019), accountingisation can be understood as an engagement in the construction of such organising.

This engagement unfolds in contexts where there are other types of network arrangements, such as professional organisations. Similarly to how accounting is described, professions are also a specific way of organising and systematising work (Abbott, 2014). Professional organising involves complex associations between numerous actors located in very large contexts, such as higher education and other training institutions, labour markets, auditing and quality assurance bodies, industrial and occupational associations, together with related actants such as professional standards, values, ethics and ideology (Freidson, 2001). These networks enable the closure of expert knowledge and its practice for certain occupational groups, consequently resulting in the construction of professional jurisdiction and independence (Abbott, 2014). A further aspect in terms of the relationship between accounting and professions is the role of accounting and accountancy professionals in public organisations. Although described as being under similar influences of calculative practices such as managerialism (Carrington *et al.*, 2013), accounting professionals have been found to be one of the actors driving the spread of neoliberal ideology in the public sector context (Goddard, 2002). This may bring about a wider conceptualisation of accountingisation as a competition between accounting professionals and other occupations. It has been argued that such competition between different professional groups

in the access, conduct and closure of knowledge leads to the construction of hierarchical relationships between them (Brante, 2013). Such relationships are described as stratification within which different professional groups have been clustered as stronger or weaker in terms of their capacity to sustain monopoly and control of expert knowledge (Brante, 2015). However, stratification is problematic in an inter-professional setting because it inherently necessitates following a traits-based comparison between different professionals. The members of different professions and occupational groups exist in separate social systems (Abbott, 2014), and consequently cannot have common criteria to enable comparison between them. With such a reservation in relation to stratification, the extent to which professionals exert power and influence over their expert knowledge has relevance in terms of their relationship with calculative practices. The closure of expertise and jurisdiction is dependent on the assurance of professional quality, compliance with standards and conduct of work in accordance with ethics and morals that constitutes professional control (Freidson, 1984). Similarly to accounting, a profession therefore does not represent a neutral or technical term, but is a distinct type of organising that is performative in shaping work through control of knowledge. In this respect, the search for accountingisation within professional public contexts would involve at least two performativities of accounting and professions.

Accountingisation: A bad trend, or?

The notion that accounting and professions are both performatives in relation to accountingisation remains as a gap in previous literature. Prior studies largely consider the concept as one of accounting language colonising public organisations. Drawing on an argument concerning the predominance of accounting terms within public sector organisations, Power and Laughlin (1992, p. 133) coin accountingisation as “an ugly word” in order to apprehend the colonising trend of economic language, which is followed by the establishment of economic reasoning and the spread of accounting ideas. Similarly, Hood (1995) describes the concept in terms of cost accounting in the public sector. In such a technical description, accountingisation stands for the specification of cost categories and centres, which were previously aggregate and pooled among units. Based on how Power and Laughlin (1992) frame the term as an establishment of economic reason in their research on performance measurements in Australian universities, Martin-Sardesai, Guthrie, and Tucker (2020) find that accountingisation is the rationale behind

INTRODUCTION

the development, implementation and evaluation of performance metrics and their impacts in the university context. In a further study, Martin-Sardesai, Guthrie, and Parker (2021) frame such performance metrics as an ongoing accountingisation of higher education institutions and the integration of neoliberal ideas in this context. Similarly, Di Tullio *et al.* (2021) frame the concept as a rational paradigm which shapes the narratives concerning accounting information.

While such transformation is a central theme, understanding accountingisation might require a further step, with consideration of it not only as language colonisation, but also as something unfolding in practice with a perspective of accounting as an organising process and accountingisation as the process itself, or the engagement in implementing this process. Such an approach to the practice of accountingisation is illustrated by a few studies. For instance, in the context of medical professionals, by illustrating how the total time spent by the patient in hospital, as an account, becomes an account for further calculation, Sjögren and Fernler (2019) produce practical contributions to the accountingisation literature. However, further studies are needed to understand such processualisation. Previous studies have described accountingisation as the colonisation of accounting in organisations and the domination of economic language over other forms, professional language for example. Such colonisation has been described as bringing about an economic rational and way of thinking in public sector organisations (Gebreiter, 2022). However, understanding accounting as a way of organising, and consequently accountingisation as an engagement in the construction of such organising, leaves a gap in the literature in terms of the lack of empirical research in approaching accountingisation as a practice that unfolds in diverse contexts (cf. Sjögren & Fernler, 2019).

Moreover, another strand of accountingisation literature has placed too great a focus on the (adverse) impacts of accounting on public organisations. Kurunmaki, Lapsley, and Melia (2003) investigate the penetration of accounting in intensive care organisations in the UK and Finland, and show that medical professionals have resisted calculative practices, but also welcomed them. In another study, Lapsley (2007) conceptualises accountingisation as an effect of prioritising accounting in clinical practices by bringing about a focus on cost effectiveness over and above the “sacred” practices of the medical profession. Kraus (2012), on the other hand, extends the discussion from an intra-organisational to an inter-organisational level with the aim of showing the heterogenous impacts of accountingisation. This is in line with

the presumption that accountingisation is about a one-way impact of accounting on organisations. However, considering the professional context in which accountingisation is unfolding, there may be more complexities in play since professions, in a similar way to accounting, relate to a specific way of organising. This consequently necessitates further research to refine such an argument by describing accountingisation as being not only a one-sided effect of accounting on professionals *per se*, but rather as being rooted within the mutual relationship between accounting and professionals, which might include further factors. This thesis attempts to add knowledge to the accountingisation literature by approaching it as an organising practice and presenting four different cases that not only support or challenge this argument, but also illustrate whether, when, and how accountingisation unfolds in terms of specific kinds of professional groups and contexts. In directing attention from language to action, this thesis's approach to accountingisation is based on practice.

Research aim and objectives

A shift in attention from language to practice would thereby entail focusing on the transformative consequences of calculative practices in everyday organisational situations. A perspective based on practice can enable accountingisation to be sought in the calculations within ongoing processes and actions in public sector organisations. This is in line with an approach that perceives accounting as an ongoing organising process for calculability (Busco & Quattrone, 2018b) and accountingisation as an engagement in such organising (Sjögren & Fernler, 2019). In this respect, attempts have been made to investigate accounting-in-making within the routine everyday activities in public organisations, and how such calculative practices shape professionals (Ahrens & Chapman, 2007; Power, 2015). From a theoretical perspective, it is linked with the performative consequences of calculative practices (Vosselman, 2013, 2022). This is to say that accounting as a measuring and valuing device is considered an agent to shape its users. Likewise, apart from accounting, professions themselves engage in calculations – measuring and valuing – in a similar manner to accounting. Professionals perform calculations to sustain their autonomy to exercise their expert knowledge. These calculations can be observed, for example, in the construction and performance of professional standards, evaluations and ethics, and conduct, which is a distinct way of organising in order to systemise professional work (Freidson, 2001; Abbott, 2014; Waring, 2014). Such aspects are not only

INTRODUCTION

visible at the organisational level and/or among the members of the same profession across organisations. They can also be found in the construction of stratified hierarchies between different professional groups - from stronger to weaker - in terms of monopolisation of (professional) control and consolidation of elite positions (Freidson, 1984; Brante, 2013; Waring, 2014; Brante, 2015). This means that, similarly to accounting, professions perform calculations and, as neither accounting nor professions constitute neutral terms, they performatively shape organisations. The accountingisation of professionals not only concerns the effects of accounting on the context in which it unfolds, which is the primary focus of previous literature, but rather entails a mutual relationship between accounting and professionals where it materialises in multiple context-specific forms. Calculations thus unfold differently in terms of how the socio-materiality is arranged between accounting and professions as two performatives (Orlikowski, 2007). From this perspective, this thesis traces such two-way relations between accounting and professions, between constituting and being constituted, by studying the performative consequences of calculative practices, in seeking the answer to the question: *How does accountingisation materialise within the context of professional public sector organisations?*

Empirically, this study aims to answer the question through four case studies, illustrating the unfolding of calculative practices between accounting and professionals in four separate contexts. These are (I) pay determination for teachers in Swedish schools, (II) performance measurements within an emergency unit in a Swedish hospital, (III) cost-benefit analyses in a social care organisation in a Swedish municipality, and (IV) medical professionals' reactions in pandemic initiatives in Turkey. The empirical studies not only illustrate the materialisation of accountingisation in different ways, but also present different consequences in relation to of these different contexts. For instance, accounting has unfolded within the school context in the form of pay determination. In contrast with the concept of pay determination where the performance of individual teachers is measured in order to provide a basis for annual salary reviews, in practice this turns out to be counter-performative. This means that performance measurements were shaping the teaching profession, though not in the way predicted (i.e. perform better in line with salary criteria in order to obtain better pay), but rather in an unintended manner (i.e. change job in order to be able to renegotiate basic salary). Although it would be naïve to state that the pay determination system had no influence at all, it shaped the profession in ways that were not predicted.

The performativity of accounting was also well-illustrated in another empirical context: the emergency unit. The case here was a pilot reform within which physicians were able to receive additional payment per patient in order to not only motivate them to work overtime, but also to shorten waiting times for patients in the emergency unit. In a “successful” association such as this, accounting was performative in shaping the medical professionals to the extent that the roles were redescribed through a switch from core professional concepts to accounting (-related) ones. While it would be an extravagant and false claim to state that such a switch is total, the unproblematic meeting of accountingisation in that specific context signals the existence of accounting elements embedded in the medical professionals. These are to be found in instances such as the patient-unit-colour categories. The embeddedness of calculative practices within the medical profession could be defined as a bracketed one, whereas the reward system introduced was centre-stage, shadowing the former’s visibility (Boland & Pondy, 1983). In this respect, it might be misleading to consider accounting as the sole way to organise. Rather, there are multiple ways to formulate things/people as objects, and to calculate them (Yu & Mouritsen, 2020). This perspective triggered a study of calculations and valuations within the context of social care, which is the subject of a third paper constituting this thesis.

In the context of social care, accountingisation is found within the cost-benefit analyses that social workers engage in in their everyday work. These daily situations entail challenges involving, firstly, identifying the need of the client (including the definition of client as a case category), and further, matching such a need with a measure. Since the clients and related case categories, needs and measures need to be in harmony in order to maintain the welfare of the individual, challenges faced by the social workers entailed formulating the client as an object matchable with (readymade) accounts as more elements emerge in the case management process. Moreover, the match of needs and measures is further challenged in terms of the costs attached to the measures and budgets allowing the social workers to pick and choose the measure that would be matchable with the need of the client. More (cost) accounts thus come onto the scene. In doing this, different calculations and valuations for specific situations in matching the chain of client-unit-case worker-measure are common. Within this chain of activities, there are always different ways to calculate and value, involving a multiplicity of descriptions for costing-caring, and consequently producing multiple accountings. This means that there are diverse calculations and valuations in each specific task within the social care process, and they are sometimes conflicting.

INTRODUCTION

Multiple accountings is the theme of the fourth paper, which concerns the engagement of medical professionals in calculations to construct counter-accounts to challenge accounting for a crisis. Specifically, medical professionals have engaged, added, and challenged calculations during the pandemic, such as the figures and tables relating to the infection and mortality rates to which the public have been exposed on an almost daily basis. In researching the materialisation of accountingisation in professional public contexts, empirical studies have thus demonstrated not only their performative and counter-performative consequences, but also elaborated on their multiplicity in terms of accountings and counter-accountings. The next chapter introduces the theoretical framework of professionalism and performativity.

2

Conceptual Background

Professionalism, professions and stratification

Encountering accounting in professional contexts has been deemed problematic in as much as it relates to the nature of professions. A reading of the professionalism literature might make one hesitate in drawing clear conclusions that accountingisation is only about the performative power of accounting. Professionalism has been presented as a system of closure (Abbott, 2014) and as a “third logic” in addition to markets and bureaucracy in the foundation of social order (Freidson, 1999). Knowledge appears to play a key role in grasping the content of such professional systems, or professional logics. Professionalism requires distinct, specialist knowledge and skills that are only accessible to those who have the requisite training and experience, and that cannot be standardised, rationalised or commodified in market terms (Freidson, 2001). With such closure of knowledge, coupled with discretionary power, professionals as an occupational group have the capacity to control their own work (Freidson, 1984, 1999, 2001). It is suggested, however, that the capacity to achieve such intra-profession control varies between different professional groups, leading to the constructions of hierarchies and stratification (Brante, 2013, 2015). When constructing inter-professional stratification, Brante (2015) points to six attributes: 1) existence and role of occupational associations (such as bar association); 2) written legal statutes for such associations; 3) control of work by the professional; 4) autonomy and collegial organisation; 5) political exclusiveness in terms of the profession’s jurisdiction; and 6) higher education, which tends to be associated with a university degree. According to this construction, the higher the levels of these attributes, the higher the degree of autonomy and control capacity the professional group has. Three categories of professions are drawn from this: classic or strong, semi- or medium strong, and pre- or weak professions (Brante, 2015; Jeong & Leblebici, 2019).

CONCEPTUAL BACKGROUND

Classic professions are usually accessed through long university training and attributed high status, increased professional specialisation, which “tends to generate characteristic tensions between a shared, integrated cognitive base and differentiated divisions of labour”, as those professions generate “high scientific capital and cultural capital, as well as, comparatively high social rewards like income, status, prestige, and influence” (Brante, 2013, p. 5). Strong professions are often exemplified by physicians, engineers, architects, scientists and lawyers. The emergence of semi-professions, such as nurses, schoolteachers, social workers and librarians, has been linked with the rise of the welfare state. Even though semi-professionals have a university education, semi-professions differ from the classic professions in their lack of uniformity and the existence of multi-paradigms in their disciplines, their subordination to another profession, and a lesser degree of exclusiveness as they are greater in number compared to classic professions (Freidson, 2001). Additionally, semi-professions do not usually have professional associations, which, on the contrary, are central to classic professions, and, for semi-professionals, trade unions therefore provide a substitute. Brante (2013) exemplifies the emergence of semi-professions in Sweden with the organisation and integration of the educational programmes of nurses, teachers and social workers, through, for example, the enactment of the Swedish Higher Education Reform in 1977. A third type of profession, weak- or pre-professions, is the last group to emerge, with these professions mainly operating in fields that were primarily subsumed by the welfare state, though recently privatised. In this respect, Brante (2013) states that, while having their occupational programmes at higher education institutions, these emerging professions do not usually have abstract systems of knowledge and the ambition to construct scientifically grounded platforms and uniform practices to develop as a professional group in its classic sense. Brante (2013, pp. 7-8) provides examples of weak professions with the professionalisation of older occupations in the public sector, such as the police and social workers vis-à-vis the emergence of social problems relating to these issues.

However, Brante’s (2013, 2015) conceptualisation of stronger and weaker professions can be problematic in terms of inter-professional comparisons. Firstly, such comparisons depart from the hypothesis that professions can be reduced to certain traits that characterise and define them and which further are treated as the basic criteria and common markers for making comparisons between professions as stronger or weaker. However, each profession is different in terms of expert knowledge, client relationships and systematisation of work (Abbott, 2014). Additionally, in terms of closure of expert

knowledge, different professions might need to develop different strategies to apprehend such competition, and these strategies may vary according to the nature of the work, the social construction of expertise, the extent of inter-occupational competition, the wider socio-legal field, and cultural/consumerist norms. This means that singular and common markers to measure the power of autonomy between different professionals would not be meaningful since these markers would be inherently different in different professional contexts. Therefore, although it is not feasible to deny the interconnectedness of professions vis-à-vis the increased demand to be more accountable (Noordegraaf, 2007; Adams et al., 2020), reducing the different professionals into common comparable criteria is not possible due to this diversity. Lastly, expert knowledge means that closure can be measured within a profession-bound context, as stronger and weaker professions relate to an intra-professional context, rather than an inter-professional setting. The closure of expertise and professional status can thus be understood through a historical analysis of the development of a profession, including aspects such as accreditations, associations and related institutional arrangements. In this respect, and acknowledging the limitations of the stratification discussion in an inter-professional setting, professional power to exert and influence expert knowledge might provide further insights into accountingisation unfolding within different professions. This has implications for this study in terms of not making comparisons among different professions based on certain traits, but instead treating them as different ways to organise and systemise their work.

In the context of the public sector, some professionals are also deemed to be street-level bureaucrats (Lipsky, 1980; Brodtkin, 2008). It is argued that their capacity to exercise a degree of discretion over public services makes street level bureaucrats policy makers in practice (Lipsky, 1980). The discretionary power of street-level bureaucrats resembles the autonomy of professionalism (Freidson, 2001). The professional's degree of autonomy is distinguished by his/her power of discretion in relation to the sophisticated problems that require specialist knowledge. In performance of public service in daily routines, the street level bureaucrat is situated between different policy tools, meaning that s/he has to choose from among these alternatives (Lipsky, 1980). In this respect, discretion is at the core of understanding public sector professionals (Karlsson, 2019). The challenges, however, are embedded in the ambiguities in organisational expectations, the existence of conflicting goals, and the difficulties in measuring performance since most of the work is not measurable (Lipsky, 1980).

Performativity and accounting

Since being coined by the linguist Austin (1962), the performativity thesis has been applied in different fields within social sciences, and accounting is no exception. There are significant differences in the approaches and their applications. One thing that they have in common is that it can be argued that the performativity thesis focuses on the relationship between the subject and object. This is based on the understanding that an (epistemic) object is not always merely passive and acted upon by its subject, but may sometimes also actively construct, form, shape and affect its own objects in certain ways (Callon, 2007). The same object may therefore itself act as the subject within the same context (MacKenzie, 2006).

Translating this in terms of accounting would thus entail understanding accounting not merely as a technical tool to display organisational reality in numbers, but its very existence might instead create, construct, shape and affect the daily performance of work in the organisation (Vosselman, 2013). Despite common agreement on the subject and object relationship, there are significant differences in the performativity literature regarding the extent of such relations (cf. Barad, 2003; Callon, 2007; Butler, 2010). The performativity thesis has developed from a linguistic understanding into a practical one (Gond et al., 2016). Such a development is also visible in its application to accounting research (Karlsson & Firtin, 2021; Vosselman, 2022). This literature conforms to the idea that, in the same way as economics, accounting is performative (Callon, 1998; MacKenzie, 2006; Callon, 2010). Economics (as a scientific discipline) is thus a self-fulfilling prophecy that performatively (re)constructs its empirical reality. MacKenzie (2006) illustrates this through the Black-Sholes-Merton formula in stock options by documenting how a scientific formula, as an epistemic object, is not based on an empirical reality, but instead constructs its actors to behave in the way that the formula envisages. Similarly, approaching accounting as an epistemic object (Busco & Quattrone, 2018a), performativity is found within the practices in a socio-material network of people and things, humans and non-humans (Latour, 1987).

By drawing on accounting as an organisational and socio-technical technology (Miller & Power, 2013) that unfolds in everyday practices (Ahrens & Chapman, 2007), accounting has been shown to be an object, a subject and a verb (Busco & Quattrone, 2018b). It is an object as a technical instrument used by public managers to control organisations. At the same time, account-

ing is a subject that itself acts upon, shapes and formulates public organisation in intended and unintended ways. It is also a verb, which means that accounting is an action as a result of enactments by the people and things in that context (Busco & Quattrone, 2018b). This is one of the central themes of critical accounting studies, in which calculations not only enable the engagement and subsequent transformation of its constituents (humans and non-humans), but also formulate them as objects (Vosselman, 2013, 2022). Power (2015), for instance, exemplifies measurement of research impact in a university setting where the object (the research impact) is formulated through organisational arrangements, which in return transforms the organisation and field. Similarly, drawing on their empirical research into electronic toll collection systems, Revellino and Mouritsen (2015), and pay-as-you-throw waste management systems, Corvellec *et al.* (2018), illustrate how calculative practices affect and change the behaviour of actors who enact them (motorists and households in these cases), bringing about consequences such as triggering innovation and enabling control at a distance.

Meanwhile, the performativity of calculative devices is not always neat, but can lead to “misfires” (Callon, 2010). Labelled as counter-performativity, MacKenzie (2006) observes situations in which actors use economic terms at a narrative level, but in practice do the opposite in terms of how an epistemic object envisages the actors to behave. Boedker, Chong, and Mouritsen (2020) illustrate this through the use of ranking systems in ways contra to how they are intended to be used. In their study, ranking lists were integrated as a calculative practice in employees’ daily work in order to provide guidance and change their work (performativity), however, the calculative practices were implemented against the management and to sustain resistance, i.e. the opposite intention (counter-performativity). Such *misfires* are cases where the human and non-human constellations (the socio-material *agencements*) are not sufficiently stable within a given context (Latour, 1987; Callon, 1998). Latour’s (1990) example is the constellation between hotel manager, guest and key ring. When the hotel manager made use of a verbal statement and subsequently a written sign demanding that guests return their room key when leaving the hotel, a small number of guests returned it. Performativity was thus unsuccessful as the programme (returning the key) was not durable in relation to the anti-programme (hotel guests taking the key with them). However, the programme was achieved when the key ring enters this network as an actor. Key rings handed over by the hotel manager were heavy enough to not be easily carried about by guests all the time, which made them return it to the hotel reception when leaving the hotel. This illustrates that a success-

CONCEPTUAL BACKGROUND

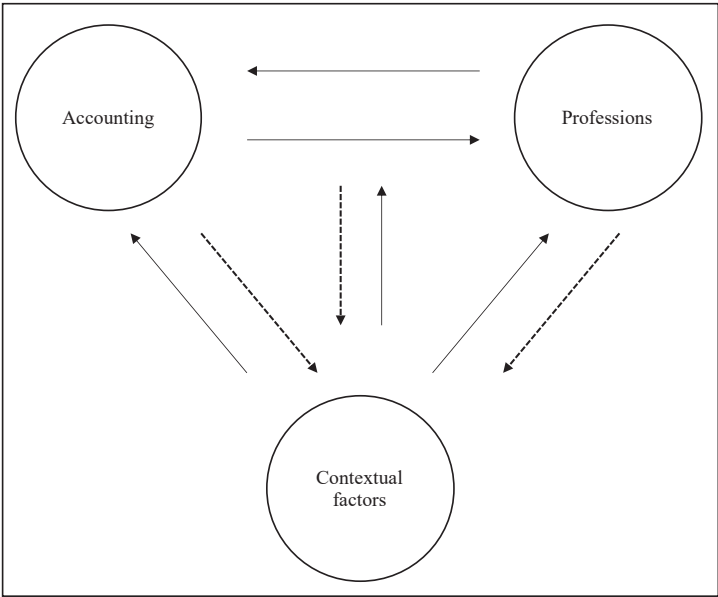
ful network of humans (hotel manager and hotel guest) and non-humans (verbal statement, written sign and key ring) in a specific context (hotel reception) enabled performativity and enactment of the programme. This reasoning could be extended by a fictive and somewhat implausible case: Let's say that the guests still visited the reception desk, but only to return the heavy key ring and keep the key with them when leaving the hotel. To a certain extent, this would be in line with what the programme entails (guests visiting the reception desk when leaving), but the network would be counter-performative since it is opposite to the programme (an anti-programme).

In public organisations, such *misfires* are elaborated by the complexity of actor networks (Vosselman, 2013, 2022) and the (expected) resistance of professionals to calculative practices (e.g. Waring & Bishop, 2010). While professionals were found to be hybridised (Kurunmäki, 2004), at the intersection of accounting and professions they were also observed to reshape and transform accounting in certain ways and hybridise it with (professional) values (Grossi, Vakkuri, & Sargiacomo, 2022). In terms of professionals' (active) resistance and capacity to shape accounting, one may thus question the limits of accounting's performativity in meeting professional contexts. In these terms, like accounting, professions are produced through organisational arrangements and are involved in constructing the professional. Professionalism abides by systems in order to sustain continuity and control over organisations (Abbott, 2014). From such a perspective, professions may also be described as performative. Firstly, as illustrated by resistance, professionals have active agency in defending their (power) positions. It can therefore be too simplistic to describe accountingisation as total domination in shaping ways of thinking in organisations. Instead, the other performative constellations, such as professions potentially undermining or manipulating the way calculation is organised, which in turn may end up with unsuccessful accounting, or sometimes counter-performativity. Secondly, accounting has been discussed in a similar manner as a way of organising humans and non-humans (Robson, 1992), with professions as another distinct way of organising and systematising the work (Abbott, 2014). Such organising involves complex associations between social, economic and cultural institutions (Freidson, 2001). As with accounting, "profession" consequently does not stand for a neutral or technical term, but instead stands for a distinct type of organising which is performative in shaping the work. Within these terms, the manifestation of accountingisation within professional public sector contexts might constitute at least two performative devices. In this interplay between profession and accounting, contextual arrangements play a central

role (Figure 1). These contextual arrangements are the instances in which human and non-human actors make constellations in specific ways. Accountingisation can consequently be found in these instances between professions and accounting and manifest differently depending on the performativities of these two ways of organising.

Profession is thus a specific way of organising, in which there are systems of (professional) control among the same professional group and contestations as to the scope and closure of expert knowledge between different professionals (Abbott, 2014). Such control involves measuring and valuing work in professional terms, besides the other calculations and valuations in the same context brought about through accounting. In terms of accountingisation, both profession and accounting are therefore performative in shaping the public sector context.

Figure 1 Diverse performative relationship in accountingisation



CONCEPTUAL BACKGROUND

3

Methodology

Study design and case selection

This thesis is composed of four different studies concerning 1) pay determination for teachers in Swedish schools, 2) performance measurements within an emergency unit in a Swedish hospital, 3) cost-benefit analyses in a social care organisation in a Swedish municipality, and 4) medical professionals' reactions in relation to pandemic initiatives in Turkey. A case study approach has been adopted with the aim of getting closer to the empirical site in its specific context in order to apprehend specificities, identify the actors involved, and understand the relationships between them in order to draw further theorisations (Flyvbjerg, 2006). From this perspective, each case has been treated individually even though the different studies share common themes on accounting and professionalism. Adopting a case study approach has the aim of not only researching the context-bound specificities in terms of different professional groups, organisational settings and national contexts, but is also in line with differentiated research aims surrounding these conceptual themes.

The selection of cases represents different professional contexts and medical professionals, as well as specific physicians, teachers and social workers. They are different public services with varying political and managerial structures and different expectations from their administrators and users. In this respect, different organisational arrangements govern the professional-manager and expert-client relationships within these contexts. Exploring how accountingisation unfolds in different professional contexts is thereby beneficial in order to elaborate on the diverse consequences of the relationship between accounting and professions, and to illustrate the differences in professionals' engagements and reactions in such relationships. These differences in professional contexts have constituted one central aspect within the discussion of inter-professional stratification (Brante, 2015). Drawing on this

METHODOLOGY

argument, these differences resonate with the hypothesis that stronger professionals are expected to resist and manipulate calculative regimes in order to consolidate their elite positions, while accounting is expected to colonise and transform the weaker professions, which are described as being prone to management control. However, in an inter-professional setting, stratification is problematic not only because it depicts the different professionals as existing in a common system (cf. Abbott, 2014), but also because ranking them as stronger and weaker inherently necessitates a traits-based comparison within which professions are reduced to certain criteria to be placed in a hierarchy contra each other. However, this study explores how the relationship between accounting and professionals is organised within each profession. Thus, although the different professional contexts offer different insights in theorising the relationship between accounting and professionals in order to extend the theory of accountingisation, this study has not utilised such *a priori* expectations as a basis. Instead, efforts were made to provide nuanced arguments vis-a-vis stratification through understanding how different constellations of accounting and professions are constructed.

The four cases concern different accounting practices, ranging from established and formalised practices to those that are emergent, contingent and embedded. This selection is in line with the argument that accounting is a distinct way of organising (Miller & Power, 2013). Such an approach entails at least two different consequences for the selection of cases. Firstly, since accounting is organising, understanding accountingisation necessitates looking beyond the formal accounting practices, searching for calculations embedded in the socio-material *agencements* (Robson, 1992; Callon & Law, 2005). From this perspective, accountingisation concerns a diversity of calculative practices, which are not necessarily formalised. Secondly, and in relation to the first consequence, it would be impossible to study the same practice in different contexts since one practice would differ between different professional contexts. This implies that an accounting practice, for example, performance-related pay, will be different for physicians, teachers and social workers because it would be organised through different socio-material constellations. Further, in the case of performance-related pay, the definition of performance would involve different aspects, and measuring would thus entail the construction and use of different indicators. Likewise, the determination of pay in accordance with the performance measured will involve different processes for these different professional groups. Thus, even though a formalised accounting practice has the same label, it is constituted differently in different contexts.

Collection of data and research process

In accordance with the aim of getting closer to the empirical phenomena, data collection and analysis in the case studies are qualitative (Silverman, 2013). Data has been collected through interviews, observations and documents. As there were separate data collection and analysis processes in each individual case study, different techniques were used. In total, this thesis consists of empirical data from 48 interviews, over 36 hours of observation, and collected documents. Tables 1 and 2 document an overview of interviews and observations conducted. The documents collected and analysed are dispersed and varied in terms of their form. These include, but are not limited to: public documents, such as collective agreements, official regulations and government inquiries; internal documents, such as work guidelines, checklists and performance criteria, Excel sheets documenting the notes taken by unit managers, presentations used in the internal seminars and notes on announcements. Additionally, documents included in this study have been garnered from newspapers, transcriptions of televised public debates, social media entries from public officials, professional associations, and trade unions. These texts vary from public discussions in written form to transcribed audio-visuals. In all case studies, the interviews were conducted in a semi-structured manner, in which my roles was to provide direction, leaving the conversation open for the respondent to reflect and talk openly about the subject (Kvale, 2009). Total avoidance of intervention by the researcher into the empirical field during observations is not particularly realistic and plausible, and not even desirable in gathering richer data (Langley & Klag, 2019). In conducting observations, efforts were made to find a balance between interacting with the actors in order to understand their conversations and actions more optimally, and maintaining a “professional distance” in order to avoid being performative in the field material (Langley & Klag, 2019).

The data was collected as separate processes for each case study. Access for interviews and observations at the research sites was granted after personally contacting the unit managers and professionals and obtaining the consent of the respondents. Interviews and observations took place between the end of 2017 and the beginning of 2020. The data collection and analysis process for paper I and paper II mainly took place during the same period. I continued collecting data for paper III and worked on developing this paper during the period that these papers were undergoing the review process.

METHODOLOGY

Table 1 Overview of interviews

Numbers of interviews	Profession/Role	Years
7	Teachers	2017-2018
6	Principals	2017-2018
2	Municipal HR Administrators	2018
1	Teacher Union Representative	2018
4	Physicians (with management role)	2018-2019
3	Physicians	2018-2019
3	Nurses	2018-2019
1	Regional HR Administrators	2018
1	Physician Union Representative	2018
11	Social workers	2019-2020
5	Social workers (team leaders)	2019-2020
3	Managers in social work	2019
1	Management controller	2019
Total (in numbers)	48	

The empirical material in the three papers (I, II, and III) mainly comprises interviews and observations. In designing the interview questions, I have followed similar themes including professional background, changes and challenges in the conduct of professional work, relationships with management, descriptions of performance and associated good conduct of work. The themes I chose for the interviews were similar for the three papers, although they have developed progressively as I have been working on the papers. As an illustration, when I started to collect data for paper III, I added new themes relating to value and valuation in the interview guides in line with the study design.

Table 2 Overview of observations

Date of observation	Type	Duration in hours
26/08/2019	Workplace meeting	2
01/10/2019	Performance appraisal meeting	2
07/10/2019	Performance appraisal meeting	2
08/10/2019	Performance appraisal meeting	2
10/10/2019	Performance appraisal meeting	2
15/10/2019	Performance appraisal meeting	2
17/10/2019	Performance appraisal meeting	2
21/10/2019	Workplace meeting	2
22/10/2019	Performance appraisal meeting	2
05/11/2019	Performance appraisal meeting	2
19/11/2019	Workplace meeting	2
26/11/2019	Heath-day-event	8
02/12/2019	Performance appraisal meeting	2
10/12/2019	Performance appraisal meeting	2
Total (in hours)		36 (+)

Further readings of the literature has framed accounting not only as a way of measuring, but also as valuing and constructing the objects (Mennicken & Sjögren, 2015). My ideas concerning paper IV have emerged through the impact of the COVID-19 pandemic in early 2020. As with everyone else, I have been exposed through the media to at least two aspects: i) Figures attempting to measure the scale of infection (and respectively recovery), and ii) the involvement of medical professionals in the design of public health policy during the pandemic. These two aspects have produced connections with accounting, professionals and accountingisation. I have therefore decided to include the pandemic accounting as a fourth study in this thesis as an emergent case during the period I was working on the study. Together with Ebru Tekin-Bilbil, I have collected documents, including official reports, newspaper articles and other audio-visuals available online, in order to start development of an empirical database. Such empirical material and its analysis have ultimately paved the way for the concept of counter-accounting to be introduced in the study.

Data analysis

The empirical data collected have been analysed qualitatively. In line with performativity theory, the analysis has approached ongoing accountingisation as a process between professionals and accounting. The focus has thus been on identifying the actors and following the constellations between them in order to understand how they construct and engage in this socio-materiality (Latour, 1987; Orlikowski, 2007). This has entailed simultaneous data collection and analysis in each individual study, and reflexive iteration between initial analysis and development of a theoretical framework (Alvesson & Skoldberg, 2018). To make data analysis more explicit, in terms of socio-materiality for instance, attempts were first made to identify the human and non-human actors in describing the processes of pay determination, performance measurement, and disaster management. The identification of actors was conducted in an iteration of analysis of data and more data collection. Having identified the actors, further inputs were made to understand and describe the relationship between them. This made narratives helpful in constructing a coherent story of accountingisation in terms of the actors identified and their roles in describing these processes in each case study. Efforts were thus made to apprehend narratives (Czarniawska, 2004) and counter-narratives (Laine & Vinnari, 2020) through the actors describing the phenomena that collectively provided framing for the concept of accountingisation (Power & Laughlin, 1992) for further theorisation (Llewelyn, 2003).

Ethical considerations

In conducting empirical data collection and analysis of the data, a focus has been placed on protecting the integrity of individual respondents and organisations. When contacting the respondents for field access, the anonymity of individuals and organisations was made clear. Moreover, all interviews were recorded after the written consent of the respondents. Consent forms signed by respondents include information about securing anonymity and explanation of the use of the data in terms of the aim of the study. The research aims were provided in a transparent manner in an introductory letter. Pseudonyms for individuals and organisations were used in the data analysis. In addition, aspects that respondents specifically requested not to be included in the study have been omitted from the transcriptions and thus the analysis. Moreover, since the studies have an individual focus on different professionals, each field study had specific ethical considerations. Efforts were thus made when

collecting data to understand the different aspects of professional work, but also to not ask questions about sensitive information regarding individual patients in the healthcare context, students in the school context, or clients in the social work context. Although these are relevant elements in understanding the context, they were approached as actor constellations, which is to say that attention was directed towards patient groups and types of patients, instead of individual patients, and on client and case types, instead of individual clients.

Another methodological issue which is also connected to ethical considerations relates to symmetrical representation and giving equal voice to all actors. More specifically, efforts were made in the different case studies to interview different actors, ranging from those in managerial positions to ground-level employees, and from controllers to union representatives, in order to apprehend nuanced narratives surrounding the practices. Likewise, documents collected included both official documents and those from opposing parties, civil society groups and political parties for example, as well other audio-visuals and texts from both government, opposition, and those designated as free media sources. Efforts were made in each individual study to represent different actors and make their voice heard when selecting quotes.

METHODOLOGY

Empirical studies

This thesis consists of four case studies presented in four different papers concerning calculative practices in professional organisations. Figure 2 visualises this structure. In the search for how accountingisation is manifested, each paper provides partial answers from different perspectives.

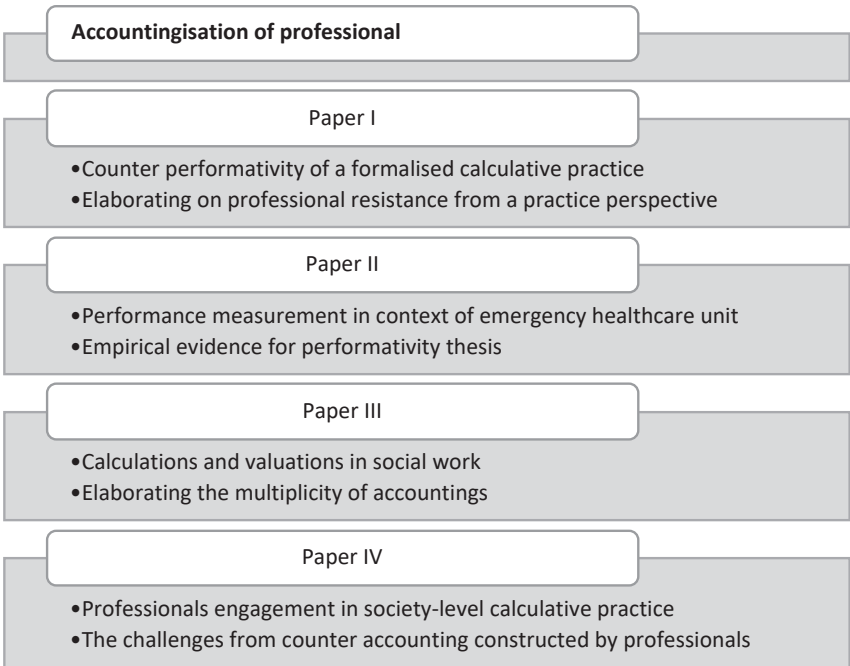
Drawing on the performativity thesis, the papers elaborate on accounting as an object, a subject and a verb (Busco & Quattrone, 2018b). This entails an approach to accounting as constituting and shaping its objects (Firtin & Karlsson, 2020), but at the same time as constituted and practiced as a result of ongoing professional organisational activities (Firtin, 2022). This demonstrates a two-way relationship between accounting and professions (Ahrens & Chapman, 2007; Miller & Power, 2013; Vosselman, 2013). For instance, we have observed how the introduction of accounting shapes the contexts for medical professionals. The existing organisation of emergency departments (ED) has been (re-)described when encountering a calculative practice (Firtin & Karlsson, 2020). In one way, this is to approach accounting as a subject acting in a specific way on its objects and which supports the premise behind the performativity thesis (MacKenzie, 2006; Callon, 2007). However, at the same time, accounting is also observed being used as a verb (Busco & Quattrone, 2018b), which means that it is necessary to have the “practice-glasses” on when looking at the accounting. This extends the performativity thesis by digging into the constituents of accounting, namely calculations (Callon & Law, 2005; Callon & Muniesa, 2005) and valuations (Chiapello, 2015; Mennicken & Power, 2015). By engaging in calculations and valuations, professionals are observed to practice accounting in mundane organisational situations (Firtin, 2022).

Such engagement of social workers in calculations and valuations in daily costing and caring practices has brought about an embedded performance of accounting. Such embeddedness in the social work profession was visible in

EMPIRICAL STUDIES

the construction of client types, case categories, case-unit matching, and measures including definition of needs and hierarchies in order to match these needs, as well as similar daily routines (Fırtın, 2022). It is these performances that have the aim of constructing an individual as a client, the client as a case, category and cost unit for the specific department; the departments as cost centres, and measures as cost levels. As the formulation of clients as objects (Power, 2015) involves numerous complexities, challenges were simultaneously visible in constructing those objects as one-size-fits-all objects for the accounts. The client as an object multiple (Mol, 2003) was thus “too dynamic” to fit into accounts, necessitating more calculations and valuations, and resulting in the proliferation of more accounting within the social care context.

Figure 2 Composition of thesis



A similar engagement of professionals in calculation was also evident in the case of efforts to control the COVID-19 pandemic. In terms of this crisis, accounting has played a role in constructing certainty in an uncertain context (Argento, Kaarbøe, & Vakkari, 2020). Management of the pandemic thus firstly entails the construction of the disease as an object; however, since the pandemic means different things in different contexts, it ends up as different objects (Kastberg Weichselberger, Firtin, & Bracci, forthcoming). Such an object multiple is calculated in a range of contesting ways, constituting a multiplicity of rival accountings (Firtin, Tekin Bilbil, & Kastberg Weichselberger, forthcoming). This was the finding of another study of accountingisation in efforts to control the COVID-19 pandemic in Turkey. Pandemic management in Turkey took place in a context where accountability was a central theme (Demirag, Firtin, & Tekin Bilbil, 2020), with the consequence that it fuelled the reactions of (medical) professionals. In this context, it was firstly observable that some actors, including the government, ministries and agencies, attempted to construct the pandemic in such a way as to make it controllable. This entailed the construction of categories determining the figures relating to testing and infection rates, geographical spread of the virus, and making decisions to tighten or loosen restrictions. Secondly, it was also found that medical professionals engaged voluntarily in these calculations with the aim of challenging the accounts constructed by the political authorities. In this respect, professionals have constructed systemic ways to calculate the indicators as an alternative to the official ones, which is understood as counter-accounting. While on the one hand, such engagement of professionals in accounting was performed voluntarily in relation to their social responsibility, on the other hand, the construction of counter-accounting has had consequences for defending, and even to an extent consolidating, their (power) positions. The profession was thus performative in shaping accounting, and consequently, in this context accountingisation has taken place between the performativity of professions and accounting.

However, the performativity of (epistemic) objects does not always follow a neat relation, but under certain conditions may end up misfiring (Callon, 2010) and being counterperformative (MacKenzie, 2006; Boedker, Chong, & Mouritsen, 2020). For example, the study of pay calculations for teachers shows that the (expected) performativity may end up such that the practice of accounting in an organisation turns out to be contrary to its premise (Firtin & Kastberg, 2020). It has been observed that aspects such as fairness, loyalty and moderation have been emphasised, instead of economic rationality, efficiency and effectiveness, which are the expected performative

EMPIRICAL STUDIES

consequences of calculative practice. These constitute a basis to determine the conditions for when accounting may be (counter-) performative (Firtin & Kastberg, 2020). Such “misfires” may not be surprising when considering the demeanor of (public) professionals in the encounter with calculative practices (Lipsky, 1980; Hofstede, 1981; Freidson, 2001).

The relationship between professionals, (counter-) accounting, and (counter-) performativity are thus the themes that the papers share. More specifically, the papers substantially explore how different professionals engage in calculative practices in different contexts, and what consequences such engagement engenders. The calculations performed by accounting and professionals bring about various (anti-) programmes, and thus different performativities. Accountingisation is found within this relationship between accounting and professions, which manifests itself in different forms. The next section continues with a presentation of brief summaries of the papers and cross-case analysis.

Case Study I: Teachers and counter-performativity

This study places a specific focus on individual differentiated pay (IDP) for teachers in Sweden. The aim of including IDP as a part of the observed accountingisation of professional work is to contribute to the understanding of accounting as a performative calculative device. This is achieved through studying how performance is made an element of individual pay. The research question is formulated as: How are the merits and performance of professionals turned into a set IDP?

The empirical analysis revealed the ways in which IDP had various performative consequences, making the connection between performance and merit less influential in the process of setting wages. The aim of this study is to contribute to the theorisation of accounting as a performative practice by introducing two propositions that indicate the importance of considering the extent to which accounting becomes a dominant narrative and the extent to which the operations can be visualised in a relevant, and stable manner. The propositions are the result of including visualisations as a focal dimension of performativity. The concept stresses the importance of recognising the prerequisites of relevance and correspondence.

Case Study II: Medical professionals and performativity

This article addresses issues of calculation and economisation in contemporary public organisations. In particular, it investigates how choices in terms of emergency healthcare organisation have been affected by accounting as a performative device. Specific attention has been paid to how accounting brings about performative consequences in shaping the medical profession and its context.

The article employs qualitative research methods and derives its analysis of empirical data from in-depth interviews at an emergency healthcare unit in Sweden. It demonstrates how accounting, in the form of calculations of treatment time and number of patients, enables performative consequences for professional medical work. It also demonstrates how the use of accounting engages (re-)descriptions of practices and roles, creates accounts of patients, and helps to sustain such (re-)descriptions. Accounting terms (such as efficiency and control) have been reframed into medical terminology (such as healthcare quality and safety), ensuring and retaining (re-)described professional medical work in terms of practices and emergent roles.

This article contributes to (i) the literature surrounding health care contexts by documenting a case where the accounting ideas and practices of medical professionals are coexistent and interwoven, and (ii) the growing body of literature on accountingisation by showing how performative power is carried over to professional medical work through formative (re-)descriptions.

Case Study III: Social workers and multiplicity of calculations

This study has the aim of exploring the calculations and valuations that unfold in everyday practices within social care settings. Specifically, the paper concerns the role of accounting in dealing with multiple calculable and non-calculable spaces within the case management process. The study sheds light on the multiplicity produced in constructing the client as an object through the calculations and valuations embedded in the costing and caring practices in social work. This is a qualitative case study in a Swedish social care organisation, with a specific focus on the calculations and valuations within the case management process. The data has been collected from 20 interviews

EMPIRICAL STUDIES

with social workers, team leaders, managers and a management accountant, along with more than 36 hours of on-site observations and internal organisational documents, including policy documents, guidelines and procedural lists.

The case management process involves interconnected practices in constructing the client as an object. While monetary calculations and those associated with worth are embedded in costing and caring practices, they interact and proliferate in various ways. Three elements are found: transforming service units into centres of calculation, constructing the accounts of calculation and establishing the cost-value calculations. Calculations and valuations are actuated in these elements in describing the need, matching the case with the unit and caseworker, and deciding on the measure. The objectification of the client entails the construction of accounts, for example, ongoing qualifications, categorisations and groupings of units, juridical frameworks, case types, needs and measures. As an object multiple, the client becomes different objects at different stages, challenging the establishment accounts, and thus producing a range of calculations and valuations. Such diversity in calculations concomitantly produces more calculations to represent the present and absent multiple facets of the client, resulting in a multiplicity of costing and caring.

The study contributes to the literature on accountingisation by extending the concept as a part of ongoing organisational practices, materialised within the calculations of money and worth in everyday social care. Besides demonstrating their reconsolidation, this study shows a multiplicity of costing and caring practices depending on the way the client is constructed, resulting in the proliferation of accounting(s) and ultimately accountingisation of social work.

Case Study IV: The pandemic and counter-accounting

The aim of this paper is to provide additional knowledge on the role of accounting in managing a crisis. Based on the literature concerning accounting and counter-accounting, the study aims to show the emergence and roles of multiple and contesting accountings in governing the crises. The empirical case is management of the COVID-19 pandemic in Turkey. The analysis is qualitative. The empirical data consists of documents collected from public institutions, including official websites of public institutions, open access

interviews with Scientific Board members, newspapers, and official posts on social media.

We observe the emergence of different and contesting calculations in a range of actors. On the one hand, efforts were made to control the pandemic by testing, quarantines, curfews and other restrictions, with these actions supported by accounting. On the other hand, we observe counter-accounting, for example, as carried out by professionals. This was achieved through questioning the validity of categories, the robustness and transparency of accounting information, and the scientific relevance of the measurements and design of restrictions.

Previous literature has depicted counter-accounting as a resistant and emancipatory voicing against a hegemonic structure, system and action. In a slight contrast, it has emerged in our case as a theme in the responses from the professionals that were sometimes compatible and sometimes not compatible with the dominant accounting. Accounting both sustained an order and added ambiguity by challenging consensus. The study thus illustrates a divergent role for (counter-) accounting during the crises.

A cross-case analysis

The results of these four case studies illustrate different aspects of the relationship between accounting and professions. This relationship entails multiple calculations used by both accounting and professions, with different constellations elaborated in each case. These constellations show the different ways that accountingisation has been manifested in various professional contexts. This section presents four different situations in terms of the consequences of performative constellations between accounting and professionals, and the similarities and differences in the construction of these constellations in different professional contexts. At the end of this section, table 3 summarises the main arguments concerning these contexts. The performative constellations between professions and accounting are found to be both programmatic and anti-programmatic (Latour, 1990), which means that once the network becomes stable, it can be (counter-) performative. At least two sets of calculations are to be found in the construction of the (anti-)programmes; those of accounting and professions. The different case studies thereby illustrate the different constellations in these calculations, which can sometimes be compatible (and consequently become programmatic), and sometimes

conflicting (resulting in anti-programmes or the existence of different programmes). Altogether, these constellations illustrate the different ways that accountingisation unfolds in professional public sector contexts.

Professional and accounting calculations: Two different worlds, or two sides of a coin?

From the perspective of the relationship between accounting and different professionals, a prominent aspect is the diverse range of directions that the calculations engender. Both accounting and professionals calculate things, people, situations and events around them. However, these calculations can sometimes support each other and sometimes conflict with each other. In terms of accountingisation, the harmony and conflict between professional and accounting calculations are significant as the relationship between the two shapes the way that accountingisation unfolds. An apparent aspect within these terms is the differences in professional and accounting calculations and the relationship between them.

In the case study concerning pay determination for teachers, accounting and professional calculations relate to (i) measurement of teacher's performance (accounting programme), and (ii) teacher's propensity to change school (professional anti-programme). The anti-programme of professionals impedes performance measurement, and dissipates the programmatic consequences of accounting calculations, thereby making accounting counter-performative. This *misfire* has been observed in the professional teaching setting, with the elements included in the accounting calculations observed to not be closely connected to the calculation elements of the professionals. An example is the performance appraisal by the school principals based on their annual classroom visits to observe the teachers' pedagogic skills in practice. Despite the attempt to make the accounting calculation relevant to the professional context, reducing it to making assessments from a small number of observed situations made such an attempt more perfunctory than if it was centred on measuring expert professional knowledge. Meanwhile, municipality-wide statistical information relating to age, gender, location and ethnicity, as well as other broadly defined organisational aspects that are often designated school development activities, such as engagement in digitalisation, were observed to have greater priority for visualisation for pay determination and to represent good performance. The focus on such organisational aspects consequently widens the gap between accounting and professional calculations.

Another professional context was observed, though in a contrasting situation. Compatibility was observed in the emergency unit between accounting and professional calculations. This setting involved a reward system for physicians who work overtime in the emergency unit and are paid an additional amount per patient treated. Accounting calculations concerned the numbers of patient, and the associated time allocated per patient that was subsequently calculated for payroll purposes to reward the physician. These calculations were backed up by those conducted by the professionals that were pre-existing in the emergency unit context. These are, for example, sorting patients to identify who is an “acute patient” and additionally, patient-colour matching to identify the patient with the most “emergent” condition. Contrary to the teachers’ case, the network between accounting and profession was observed here to be performed programmatically in the same way in order to effectively manage patient waiting times . This *successful* constellation is due to the compatibility of professional and accounting calculations.

Relevance and gap between professional and accounting calculations

These two cases elaborate the gap between accounting and professional calculations in different ways. When these two sets of calculations are close to each other, implying that they are relevant for each other, the constellation between accounting and profession enables the enactment of a programme, i.e. when the performativities of accounting and professional calculations are compatible. This aspect has been illustrated by the case of the emergency unit. Accounting calculations, in the form of financial incentives per patient treated for example, have been observed to be backed up by professional calculations, which concern, for example, sorting of patients in the triage process and construction of patient accounts such as existing patients, easy or complicated cases. In this case, the patient accounts constructed by the professional calculations have relevance for the accounting calculations, which constitute remuneration for the physician per patient treated. This is relevant due to the significance of different patient types for the physicians in terms of time allocated for the diagnosis and treatment, and consequently for the calculation of the remuneration. Such compatibility between these two calculations thus allows the stabilisation of the constellation between accounting and professionals, and thereby enactment of the programme, which is to shorten waiting times by reducing the number of patients referred to emergency departments.

EMPIRICAL STUDIES

However, when there is a wide gap between accounting and professional calculations, an anti-programme is the result. This means that when these two calculations are not relevant to each other, construction of a durable constellation between accounting and profession faces difficulties, consequently leading to an anti-programme enacted by the professionals. This is the case illustrated in the case of pay determination for teachers, where accounting calculations are about the definition of performance and measurement on the basis of that definition, and determination of pay levels based on such a measurement. However, the accounting calculations remain too distant from those of the professionals, not only in terms of the calculation elements, but also in terms of the way these calculations are conducted.

Such a distance exists because the accounting and professional calculations lose relevance in relation to each other. For example, the expectations of school principals for teachers to participate in school development activities such as digitalisation and other organisational aspects like loyalty, are one of the priority aspects in the construction of performance criteria, and thereby in the accounting calculations. However, salary indicators such as this remain peripheral for professional calculations in terms of their relevance for pedagogy and teaching results. For instance, while use of tablet computers during classes constitutes a solid basis for fulfilment of the indicator to obtain an increase in monthly pay, the (potential) effects of the use of such digital tools in pedagogical results and the pupils' teaching is not an element apprehended by the accounting calculation. A gap thus emerges between these two sets of calculations. Likewise, within the same context, the relevant elements shared by both accounting and professional calculations are observed to be constructed on spurious grounds. For example, teaching skills are central as both a salary indicator and from a professionalism perspective. However, when conducting accounting calculations, the teaching skills of a teacher are appraised through the principal's visit and annual observation of teacher's teaching performance in the classroom. The distance between principal and teacher thereby creates tensions in the calculation of teachers' performance. The gap in these calculations consequently engenders the reluctance of the professionals, leading them to engage in an anti-programme, which is to change the workplace in order to annihilate and reset the accounting calculations in their previous schools.

While the accounting calculations are focused on construction of a programme, i.e. the measurement of performance and determination of pay in accordance with the performance measured, an anti-programme is emergent

in the professional calculations. Professionals engage in an anti-programme by changing workplace so as not to become enrolled in the programme, and, despite the avoidance of an annual performance review, to instead obtain a salary increase by changing workplace. In this case, both programme and anti-programme co-exist as a result of the gap between the professional and accounting calculations. The teaching and medical professional cases reveal two different situations where the enrolment of professionals in a programme and an anti-programme is elaborated in terms of the extent to which the accounting and professional calculations are in close proximity and of relevance to each other.

From single (anti-) programmes to multiplicity

In the case of schools and emergency departments, accounting and professional calculations are elaborated singularly in terms of enrolment into either a programme and an anti-programme. However situations may arise where different (anti-) programmes co-exist within a singular context, as the calculations conducted by professionals and through accounting do not always maintain a singular direction, but often unfold in a multiplicity (Callon & Law, 2005). In the context of social work, for instance, multiple professional and accounting calculations with different focuses were the case when managing the client as an object. On the one hand, in common with the observation of the emergency unit, accounting and professional calculations for social care work have sometimes been in harmony, for example, when handling cases with the application of specific laws and regulations like LVM, LVU and LPT. In these situations, while social workers prioritise such cases over the “regular” ones, accounting calculations enable this prioritisation through allocating more resources through budgetary and purchasing system priorities. On the other hand, other situations have been observed where these calculations were conflicting. Similarly to the teacher case, when accounting calculations have diminishing relevance from the professional ones, social workers were observed to amplify their professional accounts.

The calculations were specifically observed to be contested in the match between the case, care unit and social worker. While accounting calculations were centred around treating cases as costs and units as cost centres, on the contrary, social workers amplified the needs of the client. Once again, due to the *dynamic* character of the client as an object multiple (Mol, 2003), different elements emerged which do not match the frames of these calculations. In some situations, construction of cost/care unit and calculation of client’s

EMPIRICAL STUDIES

needs were thus compatible. This is to say that having the *right client in the right unit for the right care* would have relevance for both accounting (right budgets for cost centres) and professional (right care for the need) calculations. This is a similar observation to the compatibility between the patient-colour sorting and reward system in the emergency unit.

In line with the observation of the constellation in the emergency unit, both accounting and profession allow the construction of a programmatic constellation (Latour, 1990). However, conflicts were observed when relevance between accounting and professional calculations is lost. This aspect emerged in situations where social workers were obliged to reduce costs for the measures, such as meeting managerial expectations to prefer the *cheaper* internal measures over those purchased from an external supplier. As a direct relation cannot be made between cost cutting and sustaining *beneficial* care, conflict emerged between accounting and professional calculations. In terms of such conflict, similarly to the teachers putting forward calculations for an anti-programme, changing schools for example, social workers have practiced alternative cost cutting such as not offering coffee and lunch for the client during the case worker-client meetings. Despite the stated importance of building closer relationships between case worker and client, cutting costs for lunch and coffee could be an ostensible way to manifest the accounting calculation while simultaneously a concealed way to sustain a professional calculation. In these terms, when handling the client as an object, both accounting and professional calculations engage in programme and anti-programme as a multiplicity.

A further constellation between accounting and professionals relates to a situation when both accounting and professional calculations are programmatic, such as in the case of the emergency unit, however, unlike this case, both programmes are different in their performative focus. This was the case observed in management of the pandemic in Turkey. In this context, medical professionals engaged in the construction of accounts and counter-accounts, which emerged in the attempts to control the pandemic. Efforts were made to make the pandemic calculable in accounting terms, such as through the construction of accounts relating COVID-19 patients and cases, and accordingly, decisions to tighten and loosen restrictions. The visualisation of the accounts constructed was similar to that in the context of the emergency unit, where colour maps from blue to red were employed to indicate the density of the infection rate in different geographical locations. However, in accounting for the pandemic, other medical professionals challenged the accounts by putting

forward additional counter-accounts not simply in terms of measuring the infection rates, but also in terms of questioning the case/patient separation, and which consequently resulted in the changing calculation of the pandemic. The construction of such counter-accounts was rooted in the professional calculations, for example, visualised by referring to the Hippocratic Oath.

In the context of pandemic management, both accounting and professional calculations engage in construction of (counter-) accounts as a way to (re)arrange a programme for how pandemic management was to take place. While the engagement of medical professionals in the programme resembles the case in the emergency unit, a distinction is, however, observable in the way that both accounting and professionals engage in different constellations, enabling a different programmatic. Instead of a compatibility of professional and accounting calculations allowing the engagement of the same programme, such as in the emergency unit, in the case of the pandemic management, these calculations thus challenge each other by inaugurating different programmes. This means that both accounting and profession were performative in shaping the management of the pandemic.

Accountingisation in different forms

Overall, the different cases illustrate the different constellations between accounting and professions, which, together with their calculations, shape the way that accountingisation unfolds. Considering the construction of and engagement in the programme and anti-programme, the way the network between accounting and professions is constructed indicates the way that this relationship would engender performative consequences. The gap between professional and accounting calculations has thus, for example, been found to be an aspect implying (counter-) performativity. Likewise, when the objects of the calculations involve multiplicity, the performativity of calculative practices is also multiple, with both accounting and professions engaging in programme and anti-programme.

Moreover, multiple programmes were also found to be in existence, implying the performativity of professions and accounting in different directions. These were observed in the context of teaching, medical, and social care professionals existing in different networks and systematising the work in different ways (Abbott, 2014). In these terms, understanding how accountingisation is manifested in diverse professional contexts necessitates a focus on the *sui generis* constellations in particular contexts, even when ac-

EMPIRICAL STUDIES

countingisation (as a matter of concern) deals with the same profession, but in a different context, such as that illustrated by the medical professionals. This is contrary to making cross comparisons among different professionals based on certain traits and common parameters vis-à-vis the way they comply with and resist accounting (cf. Brante, 2013; Jeong & Leblebici, 2019). Although the stratification argument may signal the gap between accounting and professional calculations based on the stronger engagement in sustaining a monopoly over expert knowledge, it can, however, be a misleading *a priori* statement unless the accounting and profession constellation is elaborated. These are the points of departure for the discussions in the next chapter, along with the implications of these observations in terms of accountingisation and professionalism. The main findings from the cross-case analysis are presented in Table 3 below. The next chapter continues with the concluding discussions.

Table 3 Overview of cross-case analysis

	Main Findings	Context	Accountingisation
Paper I	Accounting is counter-performative in the professional teaching context. The misfire is due to the gap between professional and accounting calculations, which are not compatible.	Teaching	Accounting is pro-grammatic, profes-sion is anti-programmatic
Paper II	Accounting is observed to be performative when accounting calculation is compatible with professional calculation.	Medical	Accounting and profession are pro-grammatic in the same direction
Paper III	Accounting and professional calculations exist in the social care context in a multiplicity of different forms and in different situations. They are sometimes in harmony and sometimes conflicting based on the gap between them.	Social care	Accounting and profession are both programmatic and anti-programmatic
Paper IV	Accounting and counter-accounting exist at the same time. Accounting calculation attempts to control the uncertainty, professional calculation leads construction of counter-accounts challenging the accounting calculation.	Medical	Accounting and profession are pro-grammatic in different directions

5

Concluding discussion

In addressing how accountingisation is manifested within the context of professional public sector organisations, this study has explored the relationship between accounting and professionals in different contexts through four empirical studies. These empirical studies have attempted to explore accountingisation through different calculative practices, ranging from mundane daily procedures to those that are formalised, and from established practices to emerging ones such as new reforms or responses to crises. Moreover, accountingisation has been explored in different levels of analyses, relating organisation (micro-level), profession-wide (meso-level), and societal (macro-level) calculations. These comprise the calculation of pay for teachers (Firtin & Kastberg, 2020), a reform trial designed to measure and reward performance in an emergency unit (Firtin & Karlsson, 2020), calculations and valuations of cost-benefit analyses embedded in daily routines for social workers (Firtin, 2022), and engagement of medical professionals in disaster management (Firtin, Tekin Bilbil, & Kastberg Weichselberger, forthcoming).

The findings from these studies have helped conclusions to be reached that accountingisation is not necessarily to be found solely in established calculative regimes in which accounting colonises public professional contexts (cf. Power & Laughlin, 1992), but is instead found to be unfolding in a context in which both accounting and professional calculations shape public sector organisations in different ways. This is in line with studies depicting accountingisation as a mutual relationship between accounting and professions (Gebreiter, 2022). When exploring how accountingisation is manifested, at least two sets of calculations have been observed in play, namely professional and accounting. These calculations are found to be both performative in shaping the public sector organisations, and whether such performativity is successful or not is based on the way that the constellations between accounting and professional calculations are constructed.

CONCLUSIONS

Within these parameters, and based on the findings of these empirical studies, this thesis draws four main conclusions that extend the discussion on accountingisation. The first conclusion relates to the performativity of calculative practices. Accounting is found to be both performative and counter-performative in shaping professional organisations, with such differentiation depending on the way in which the calculations are organised. An example is financial incentives, which have been highlighted as effective in shaping the behaviour of public professionals (Weibel, Rost, & Osterloh, 2010; Larsson, Eriksson, & Adolfsson, 2021). This study shows that one cannot draw too certain conclusions concerning the performativity of financial incentives in making professionals enact a programme (i.e. the performance indicators). This was illustrated in two different professional contexts; teachers and physicians. Financial incentives were performative for physicians in relation to the stated intention of the programme. This programme allocated a shorter time for low-priority patients in order to reduce waiting times in the emergency department. Similarly to how the network between hotel manager, key ring and hotel guest resulted in successful performativity in making guest enrols in the programme (Latour, 1990), accounting in this context was compatible with the calculative practices embedded in the medical profession such as triage and patient-colour matching.

However, financial incentives were counter-performative for teachers, with professional calculations resulting in teachers changing their workplaces in order to obtain salary increases (an anti-programme) instead of enrolling in the programme, which rewards performance according to salary criteria in the same school. Accounting calculations in this context were not firmly attached to the core professional activities, with the result that they were still performative (i.e. make teachers change their workplace), though counter-performatively (MacKenzie, 2006). This study thus extends the accountingisation argument through concluding that accountingisation does not always unfold (if it succeeds) in the same way in different professional contexts, and its success is dependent on the constellation between professional and accounting calculations. From this perspective, the findings of this study challenge the idea that accountingisation is a total colonisation of accounting in order to shape public sector professional organisations (cf. Power & Laughlin, 1992), but instead demonstrates that professionals also have agency to shape and manipulate calculations. This is in line with previous studies that conclude that accounting is only performative when it is compatible with professional identities (Kastberg & Siverbo, 2016), instead of its presumed transformative effects on professions (e.g. Lapsley & Miller, 2019).

The second conclusion in this study is that professions are found to be as performative as accounting in shaping ways of doing things. Professions also shape public organisations through calculation in a similar way to the performativity of accounting. These calculations are, for example, measurements in terms of professional standards, and valuations based on professional ethics and norms that provide grounds for deciding upon good/bad conduct of work. Professional calculations were found in instances such as when constructing case categories, client types, measuring levels between costing and caring practices in social work, sorting patient types and deciding on priorities, as well as in determining who “a coronavirus patient” is in medical care. In this respect, the professions shape how accountingisation is manifested. This is an aspect that is missing from current accountingisation literature in that the term is almost exclusively described in relation to a one-way impact of financial accounting in public organisations. This study thus contributes to accountingisation literature by bringing professions and their calculations into this relationship. In explaining the professions’ symmetrical agency as accounting, accountingisation is found in diverse and mutual performative relations between professions and accounting.

The third conclusion contrasts with existing literature on accountingisation that depicts accounting as colonising and imposed on professional contexts. By extending accountingisation as a mutual relationship between professions and accounting, professionals were found to use calculations to -voluntarily - engage in the construction of accountingisation by producing (counter-) accounts. This case was observable in situations such as the engagement of medical professionals in societal calculations during the pandemic, and in costing and caring practices by social workers when constructing and managing the client as an object. In these cases, it was the professionals that constructed and performed accounting, and not vice-versa, in contrast to the description of the transformative role of accounting to be found in the accountingisation discussion (cf. Kurunmäki, 2004; Lapsley, 2007). The study thus shows accountingisation as a process that is not necessarily about formalised and established accounting practices, but one that also entails tacit and ad hoc, daily and in-situ performances and efforts to organise professional and accounting calculations. The different ways in which the constellations between these calculations are constructed pave the way for diverse performative consequences in terms of enabling the enactment of single or multiple (anti-)programme(s). The performativity of these constellations corresponds with the distance between and relevance of accounting and professional calculations. Both professions and accounting are in play in the

CONCLUSIONS

construction of (anti-) programmes by producing calculations, and, as elaborated, the enactment of these (anti-) programmes is shaped by the existence of gaps and the relevance of each calculation. This can be illustrated in, for example, the accountingisation of social care. Both professional calculations, i.e. relating to the case categories, and accounting calculations, i.e. budgets, were observed to be in play in the construction and management of the client as an object. These professional and accounting calculations are dispersed together in costing and caring practices, and thus not easily separable from each other in the conduct of daily case management work. Similar observations were made within the context of medical professionals. For instance, in the accountingisation of the emergency unit, professional calculations engage in the construction of patient-colour accounts, which is subsequently backed up with accounting calculations, consequently ending up as the construction of patient-colour-time-reward accounts. Likewise, in the accountingisation of the pandemic, physicians voluntarily entered into the construction of accounts, and performatively shaped the accounting of the pandemic, with their calculations consequently ending up as programmatic in alternative ways by producing counter-accounts. When enabling such programmes, accounting is thus not imposed on the professionals. On the contrary, professionals contribute to its construction through their calculations.

A fourth and final conclusion is in line with the stratification discussion (Freidson, 2001; Brante, 2013; Waring, 2014). The framework of the stratification discussion suggests that strong professionals such as physicians who have been described as having greater autonomy to exert influence and power over their expert knowledge – so-called stronger professionals (Brante, 2013) – would be expected to resist calculative practices, or to engage in them in order to protect their elite positions (e.g. Kurunmäki, 2004; Waring & Bishop, 2010). Meanwhile, those professionals with limited autonomy over the formation and use of their expert knowledge, such as those in teaching and social care – so-called weaker professionals (Brante, 2013) – have been described as more prone to the control of calculative practices (e.g. Ball, 2003; Chow & Bracci, 2020). This study has elaborated on accountingisation within a range of professional contexts and found that how accountingisation materialises is related to the different ways in which the constellations between professional and accounting calculations are organised. A final conclusion can thus be made by producing a critique of the stratification argument (cf. Brante, 2013, 2015). As illustrated by the four case studies, the relationship between accounting and professions is context-dependent, which means that this relationship is shaped by the way the professional and accounting

calculations are relevant and apart from each other. In this respect, it would be misleading to use a trait-based, inter-professional comparison to draw consequences for accountingisation. Instead, accountingisation is found in-situ and in contextual relationships between calculations. This is in line with the approach to professionalism that considers the organisation and systematisation of each profession to be different (Abbott, 2014). In the contexts where these calculations are relevant and in close proximity to each other, a compatibility was observed, and vice-versa, with conflicts found in situations where there is no relevance and the calculations are too distant from each other. This means that making *a priori* statements concerning the greater/lesser impact of accounting on stronger/weaker professions is problematic insofar as the relationship between accounting and professions, and thereby the way accountingisation materialises, is different in different contexts.

Setting an agenda for further research

The final section of this study can constitute the starting point for further studies. The engagement of professionals in calculative practices and the consequences of such engagement on professional autonomy over expert knowledge calls for more studies. This study has not conducted a comparative study among different professionals, but rather presented the relationship between accounting and professionals in separate professional contexts. In these terms, future studies may attempt to look at different professionals that exist and work within the same context in order to elaborate on their engagement in calculative practices in different ways.

Engagement and resistance among (elite) professionals has already been illustrated in previous literature. For example, in their study on medical professionals, Waring and Currie (2009) have elaborated on the strategic engagement of elite professionals in bureaucratic and managerial roles in order to inhibit managerial encroachment and resist managerialism. In a similar way, Kurunmäki (2004) has shown the differences in engagement in calculative practices between medical professionals in the UK and Finland, where Finnish physicians have been more engaged in calculations, resulting in the hybridisation of the profession between medical and accounting domains. While such hybridisation is met by resistance from UK medicals, for Finnish ones, it was observed to be related to holding managerial status. In this respect, future studies can explore accountingisation within inter-professional contexts in which the role of accounting might swing between “undermining

CONCLUSIONS

the professional” and “strengthening the professional” in diverse situations among different professionals existing within the same context.

In addition, an unexplored area in this study is the role of other actors outside the boundaries of professional organisations (other professionals, i.e. accountants, administrators or experts) in introducing, overseeing and governing the accountingisation process. This may inherently relate to the unexplored aspects of the role of accounting professionals in the materialisation of accountingisation. These may include professionals in both public and private organisations, i.e. supreme audit institutions, management consulting firms and controllers in public organisations. Previous research has already shown the role of public sector accounting professionals in the spread of (neoliberal) ideologies (Goddard, 2002), of which the accounting profession is itself also impacted (Carrington *et al.*, 2013), although the question remains unaddressed as to whether the accounting and accountancy professions are the drivers of accountingisation within other professional contexts. In this respect, future studies might thus explore “behind the scenes” regarding the formulation of accounting calculations (i.e. tools and (performance) measuring systems), which are further introduced to other organisations and contexts. If accountingisation is approached as an inter-professional relationship, further studies could explore within the same systems. Cross-professional studies in the future could thus explore and develop accountingisation from the perspective of such a transfer of expert knowledge from accounting professionals to other occupations. As both accounting and professionals are two central concepts that govern public sector organisations, more studies are needed in public administration research to provide an elaboration of their diverse relationships.

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Swedish summary

Denna avhandling utforskar praktiseringen av beräkningar och deras konsekvenser i olika professionella sammanhang. Specifikt syftar avhandlingen till att vidga diskussionen om förhållandet mellan redovisning och professioner inom den offentliga sektorn. Detta görs genom att utveckla redovisningskonceptet utifrån en performativ syn. I tidigare litteratur har redovisning diskuterats i termer av dess koloniserande och transformativa effekter på professionella. Detta är i linje med observationerna av expansionen av beräkningsmetoder i organisationer inom den offentliga sektorn som leder till ekonomisering och uppfattningen av redovisning som performativ. Dock detta är ensidigt för att beskriva redovisningifiering (accountinisation). Det återstår därför en lucka när det gäller att överväga den professionellas aktiv agens i detta förhållande. En sådan lucka kräver ytterligare forskning för att nyansera att redovisningsargumentet inte bara är en enkelriktad effekt av redovisning på professionerna i sig, utan snarare förankrat i det ömsesidiga förhållandet mellan dem.

Denna avhandling försöker fylla en sådan lucka genom att fokusera på begreppen performativitet och redovisning i olika professionella sammanhang. Empiriskt består studien av fyra fallstudier som tillsammans illustrerar hur beräkningsmetoder utvecklas mellan redovisning och professionella i olika sammanhang. Dessa är (I) lönebestämning för lärare i svensk skola, (II) prestationsmätningar inom akutmottagning på svenskt sjukhus, (III) kostnads-nyttanalyser i en socialvårdsorganisation i en svensk kommun, och (IV) sjukvårdspersonals reaktioner på pandemiinsatser i Turkiet. I dessa studier har data samlats in genom intervjuer, observationer och dokument, och analyser har genomförts kvalitativt genom att fokusera på (mot)narrativ som kontextualiserar beskrivningar av de empiriska fenomenen.

Baserat på resultaten av dessa studier dras följande slutsatser: (1) redovisning kan vara både performativ och kontraperformativ i syfte att forma professionella organisationerna, och sådan differentiering beror på hur

sammanhanget av professionella och redovisningsberäkningar är organiserade; (2) professioner är performativa som redovisning i att forma sätten att göra saker genom sina egna beräkningar, såsom professionella standarder som mäter och säkerställer kvaliteten på arbetet, och etik och normer som värdesätter det goda/dåliga uppförandet av arbetet; och (3) redovisning är inte alltid nödvändigtvis påtvingad de professionella sammanhangen, utan professionella kan också frivilligt engagera sig i dess konstruktion genom att ta fram (mot)konton. (4) Ett slutgiltigt resultat visar att redovisningen materialiserar sig olika när det gäller organisationen av professionella och redovisningsberäkningar i olika yrkessammanhang. Sammantaget utvidgar denna avhandling diskussionen om redovisningifiering genom att flytta fokus från att se på begreppet som en enkelriktad effekt av redovisning på professionella och offentliga organisationer till att beskriva den som en praktik där det finns ömsesidiga performativa relationer mellan profession och redovisning.

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