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Accounting, Professions, and Performativity

Exploring the limits of accountingisation in professional organisations

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Avhandlingen bygger på följande delstudier:

- 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/QRAM-03-2021-0048
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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.