Accountingization and the multiplying of value: 25 years of valuation practices in a Swedish municipality

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INTRODUCTION

Accounting has been seen as a colonizing force in the public sector for a long time (Hood, 1995; Power & Laughlin, 1992). Such colonization – termed accountingization – has operated through “the displacement of core values within this sector of the economy by the invasive influence of financial measures and imperatives” (Lapsley, 1998, p. 117). By appropriating value, and re-constituting what is understood as valuable in professional practices, accountingization has transformed day-to-day work in the public sector (Blomgren, 2003; Lapsley, 2009; Oakes et al., 1998). As a consequence, much of the contemporary public sector has come under the spell of an instrumental rationality, where the only values that count are the ones that can be appropriately measured, fit in accounting practices such as budgeting, and exchanged in economic transactions between purchasers and providers (Broadbent & Laughlin, 2009; Broadbent et al., 2010; Kurunmäki & Miller, 2006; Wällstedt & Almqvist, 2017).

Accountingization is, however, in many cases, heterogeneous and ambiguous (Lapsley, 2007; Kraus, 2012; Kurunmäki et al., 2003): accounting seldom “succeeds” fully in colonising work practices, and appropriating value. It is often being used in non-instrumental ways – for example, for legitimising purposes (Kurunmäki et al., 2003). One explanation for such heterogeneity is that pressures on practitioners to adopt accounting technologies have remained only partly successful, as it has met with resistance from professionals wanting to protect and retain their core values (Broadbent & Laughlin, 1998; Kurunmäki & Miller, 2006; Lapsley, 2008). At the same time, such pressure and resistance appears to have mixed with a sentiment that accounting could be useful for practitioners in different ways – for example in increasing clinical production, or visualising professional progress. This has led to voluntary adoption of accounting – at least by some groups and in some settings – and consequently to accounting coming to appropriate value and determine what is valuable and what is not (Blomgren, 2003; Jacobs, 2005; Kraus, 2012; Kurunmäki, 2004; Wällstedt, 2017). In other words, the conditions for, and the effects of, accountingization, seem to vary considerable: for accounting to become part of professional valuation practices, many things have to work together.

When accounting has been adopted and used, it tends to produce value according to narrow standards – often in unsatisfactory ways (Lapsley, 2008; van Thiel & Leeuw, 2002). As a consequence, policymakers and top managers have felt that they lost control over value creation, leading to paradoxical pressures to introduce more solutions to control value creation processes (Hood & Peters, 2004). When a solution – a rationale or technology, such as competition or performance measurement – that was introduced to enhance value creation fails to achieve this, it has often been complemented, rather than removed, with yet another solution to remedy the insufficiencies (Barretta, 2008; Christensen, 2014). This means that public sector valuation practices – the practices where value is created – tend to be fraught with paradoxes and contradictions where value and standards for valuation are multiplying (Wällstedt, 2015; Wällstedt & Almqvist, 2015).

Heterogeneity, paradoxes and contradictions in valuation practices can thus be seen as both a condition for accountingization, as well as an effect of it: accounting is set to work in an environment where values are abundant, and it contributes to defining values – both by “succeeding” and by “failing”. Research on accountingization has observed this whilst being primarily interested in analyzing the effects of accounting on occupational groups, work practices and the values that permeate these practices (Jacobs, 2005; Kurunmäki, 2004; Van Thiel & Leeuw, 2002; Wällstedt, 2017).
effects” – instances where accounting has “failed” to appropriate value – has been recorded, it has been pointed out, and the effort has been to explain why effects have been absent rather than digging further into what happens instead (Kurunmäki & Miller, 2011). Accounting research has also, to some extent, analysed why accountingization takes hold in the first place – the conditions that enable accounting to dominate the standards of value creation in daily work practices. When such analyses have been done, they have emphasised the roles of practitioners in spreading accounting and absorbing it, as pressures for accountability has grown stronger, and pointed to the importance of devolved financial responsibility for accounting to take hold in professional practices (Kraus, 2012; Kurunmäki et al., 2003).

Our argument in this paper is that the conditions for, and effects of, accountingization – how accounting comes to both “succeed” and “fail” in appropriating value and determining what is valuable – require further investigation. Such investigations need to take the performativity of valuation into consideration, that is, the valuation practices where value is constituted, and where things – from care services to ideological rationalisations – are made valuable. It is through studies of performative arrangements we can examine “the conditions of possibility we live with” (Mol, 1999, p. 75), including the conditions through which value, and what is valuable, come into being (Callon & Law, 2005; Helgesson & Muniesa, 2013; Heuts & Mol, 2013; Scott & Orlikowski, 2012).

In our empirical study, we follow how valuation practices evolve over time – 25 years, to be specific – in one single municipal Swedish organisation: the City of Stockholm. By delving into the performativity of accounting instruments – how accounting becomes part of making up the world we live in – the present study aims to extend the understanding we have that accountingization of the public sector rests on external pressures to adopt accounting, and the activity of organisational actors. Guided by a performativity approach, the study shows how the making of conditions for valuation is hard work (Helgesson & Muniesa, 2014) and fraught with contradictions (Wällstedt & Almqvist, 2015). For accountingization to “succeed” in such an environment, a series of preparations have to be done that establishes the conditions for accounting to work. These preparatory arrangements are examined, and it is suggested that they are integral for accounting to become dominant in determining what is valuable and not.

The study does not end here, however. Instead, it continues the analysis further, and examines what happens “after” accountingization is “done”. By doing this, it is shown that not only does accounting need certain conditions to work – to be successful in dominating valuation practices and determining what is valuable; accounting, itself, also comes to form conditions for valuation in practice, and in doing so it becomes problematic and needs to be strategically managed. It is argued that this is a process that needs to be further analyzed as a performative spiral. This spiral entails the emergence of conditions that allows constitutive elements, such as accounting, to define what is valuable and what is not, thereby participating in the constitution of both valuability and non-valuability. By being a part in the constitution of “thingness” (Latour, 2004) – those things that matter in particular systems of valuation – and “otherness” – those things that do not matter in particular systems of valuation – accounting participates in multiplying value. Because when things are othered, that is, excluded from a specific valuation practice, it becomes the problem of other practices; and when things that are defined as valuable in one valuation practice begins to matter in other valuation practices, this particular, intruding, version of the valuable becomes problematic for that practice. The main contribution by this paper is to show how accounting, in becoming conditions for valuation, also participates in the multiplying of value.

ACCOUNTINGIZATION, VALUATION PRACTICES AND PERFORMATIVITY

Accountingization and valuation practices

Interest in explaining how accounting “take hold” usually builds on the assumption that it starts with the diffusion of ideas: the conditions for technology to arrive and function is that the ideological stage has been set (Jackson & Lapsley, 2003). Miller and Rose (1992) show that when technology is introduced, it is accompanied by certain rationalities and programmatic articulations. Rationalities, or ideas, do not become valuable, or constitute value, in themselves – they have to be supported by
means of knowing, that is, technologies such as accounting (Kurunmäki & Miller, 2011). In other words, it is sometimes argued that for accountingization to occur, new ideas have to be introduced before technological change ensue: rationalities and logics of, for example, efficiency or instrumentalism precede and explains why accounting come to be used in organizational settings (Strang & Meyer, 1993). This does, however, not come without significant effort (Lounsbury, 2008) as there seem to be struggles between different logics and rationales on the level of practice (Liguori & Steccolini, 2011). External pressures to adopt accounting often meet resistance (Broadbent et al., 2001). At the same time, studies have shown that resistance can be avoided. Accountingization may occur through patient and recurring responsibilisation where organizational actors come to feel that accounting is useful for living up to the demands of their daily work (Kraus, 2012; Kurunmäki, 2004; Wällstedt, 2017).

In order to analyze and discuss such variations in adoption, there have been calls to work with more practice related approaches (Lounsbury, 2008). This means that not only inter-human relationships need to be taken into account; also socio-material ones have to be analyzed (Scott & Orlikowski, 2012). In these relationships technologies, such as accounting, play an integral part because they provide the standards by which important social denominators like “value” are inscribed in things. “Things” come to matter – become important and real – for organizational actors when they become valuable. Value is inscribed in pretty much anything that matters in social life.

The interest in valuation practices is a rather late part of a turn toward socio-material practices in that it focuses on how things come to be valuable. This interest is not confined to economic valuation practices such as pricing (Kornberger et al., 2015), but to all sorts of valuation occurring in society: it is a topic that is interdisciplinary because valuation is enacted in almost any practice, with and without the help of technologies of calculation (Cefaï et al., 2015). However, because valuation is about ordering, organizing and comparing, practices of valuation often rest on calculative practices, such as performance measurement and rankings (Mennicken and Sjögren, 2015). Doganova et al defines valuation like this:

“Valuation denotes here any social practice where the value or values of something are established, assessed, negotiated, provoked, maintained, constructed and/or contested.” (2014: 87, italics in original).

This view on valuation practices emphasizes “how” valuation occurs, and “what”, in such processes, is articulated and determined as valuable. There is also an interest in “where” – in which practices – value is created and, more implicitly, “who” comes to be the dominant actor in determining what is valuable or not. The literature on valuation practices, however, does not stop at human actors – they also regard technologies, artefacts and statements as actors: also non-human actors can gain the power to determine what is valuable and what should be produced as such (Latour, 2005, 2013; Mol, 2010). The assumption is that, in practice, producing something that is valuable – objects such as service quality or fairness – includes a process of valuation: the value creation process is also the hard work of ascertaining that what is produced is also what is considered valuable (Kornberger et al., 2015).

Thus, in our study it becomes relevant to study accounting practices. Budgeting, performance measurement, benchmarking, reporting and other accounting technologies all function as facilitators for ascertaining what is deemed valuable and non-valuable. The study also incorporate and emphasize the time dimension – something that tends to be neglected in practice studies: such studies usually favour the space dimension (see, for example, Mol, 2002). The time dimension is important because what our analysis among other things will illustrate is that what is constituted as valuable during one time period can be constituted differently during another time period: the conditions for accounting, and how accounting constructs conditions for valuation, change and create what becomes valuable; over time.

Creating value is, hence, about producing “things” that fit into a system of valuation; something that can be compared to, and ranked as better than, other “things”. This is, however, complicated by the
circumstances that such systems are multiple and fluid, rather than singular and stable (Law and Singleton, 2005; Mol, 2002). Firstly, it is as possible to make the valuation system “fit” the object, as it is to make the object “fit” the system – and often both are done simultaneously. For example, medical diagnoses can, over time, and through hard work by a multitude of actors, be made to “fit” economic systems and vice versa (Samuel et al., 2005). Secondly, what may “fit” in one system of valuation might not “fit” in another. Navigating such problems of “fit”, or taking advantage of possibilities that may arise are not simple or easy: all the negotiations, provocations etcetera put forward by Doganova et al. (2014) above, are carried out in multiple instances of space and time; by multiple actors – human and non-human – and according to a multiplicity of altering standards (Wällstedt, 2015). Thus, it seems meaningful to study such processes over a long-time period to catch the ongoing construction of valuable “things”. Therefore, the present study follows a case over 25 years in which it has been possible to identify, over time, first, how three different practices have affected and shaped the conditions for the construction of accounting and second, how accounting has become part of the conditions for constructing the valuable and non-valuable.

What is articulated as valuable by different actors and what is brought forward as standards for comparison and ranking, is integral in these practices. These issues, often part of the technological aspects, have first and foremost been analysed in the accounting literature (Jeacle and Carter, 2011; Kornberger and Carter, 2010; Kurunmäki and Miller, 2013; Mennicken and Sjöberg, 2015) the social studies of science literature (Helgesson, 2016; Latour, 2013; Mol, 2013), and in particular streams of sociology literature (Espeland and Stevens, 1998; Lamont, 2012; Miller, 2001). These literatures have shown that rankings, performance measures and other evaluative standards do things: they participate in practice, together with other actors, to articulate and determine the value of things. On the one hand, such technologies contribute to make things simple and manageable (Czarniawska and Mouritsen, 2009; Miller and O’Leary, 1987), but on the other hand, they introduce new standards that contradict current ones (Mol, 2002; Mouritsen et al., 2009).

As such, they are part of what makes value multiple and complex, at the same time as they are used by politicians and managers to singularize value into one or a few measurable values (Lapsley, 2008, 2009), coming to affect professional practices and the work that is going on there in multiple ways. However, studies on public administration has often focused the managerial aspect, whereas studies on accounting has focused singularization (Sundström, 2015; Wällstedt, 2015). This is why we suggest that the multiplicity aspect – how value in different shapes and forms are handled in different practices – needs more attention. Therefore, the political practice, that on an overall level shall stipulate what is valuable, and the professional practice that has to approach and work with these conditions, is relevant to study as well as to understand how accounting, in becoming conditions for valuation, also participates in the multiplying of value.

Such participation in forming the world will now be discussed, using the approach known as performativity.

**Accounting, performativity and achieving thingness**

Quantification is often understood as performing an “apparent reduction of ambiguities” (Robson, 1992, p. 688), in that quantification strips away nuances and complexity from what is quantified. If, for example, the outcome of a service delivery is quantified in terms of a customer satisfaction measure, much of what was performed in the process of delivering the service is made invisible. What we get instead is an apparently unambiguous number; a number that can be used to rank a performance against other performances, or evaluate those involved in delivering the service that was measured. In doing this, quantification and calculation participates in making some things more valuable than other: calculation is said to be *performative*.

The performativity thesis, in its simplest form, asserts that “representations”, for example, language, theories or accounting measures, participate in creating, or performing, what they describe (Callon, 1998; MacKenzie & Millo, 2003). Such creation is not direct: performativity works through chains of
translation (Latour, 1999), and through detours where the world is conditioned to accept the representation as a valid part of what it describes (Bay, 2011). For example, for customer satisfaction measures to be relevant in a health care context, patients have to be made into customers – actors thinking and behaving in particular ways (Pflueger, 2016). Such transformations of actors do not happen overnight – if at all – and if they happen, customer satisfaction measures may have played a role themselves: in becoming conditions for actors in exercising choice, customer satisfaction measures participate in making up their users, thereby forming part of the conditions for themselves to work.

Performativity is hence complex, often problematic and seldom straightforward. Therefore, several variants of performativity are used in the literature. What these variants seem to have in common is stated by Butler (2010). Butler argues that “it seems possible to conclude first, that performativity seeks to counter a certain kind of positivism according to which we might begin with already delimited understandings of what gender, the state, and the economy are. Secondly, performativity works, when it works, to counter a certain metaphysical presumption about culturally constructed categories and to draw our attention to the diverse mechanisms of that construction. Thirdly, performativity starts to describe a set of processes that produce ontological effects, that is, that work to bring into being certain kinds of realities or, fourthly, that lead to certain kinds of socially binding consequences.” (2010, p. 147). The present study makes an effort to take these suggestions seriously by avoiding normative and prescriptive ideas of what “should” be valuable according to managerial ideas, and instead focusing the ontological effects – what is produced as valuable in the studied practices.

Performativity is, hence, the simultaneous construction of the conditions that make things what they are, and the construction of said things (Barad, 2007). When a thing becomes something specific – for example something valuable – we could say that it achieves “thingness” (Latour, 2004). And by achieving thingness it comes to matter in practice: it becomes something you can count on, and count with. Achieving “thingness” is, hence, for those interested in valuation, to come to matter as valuable. When things come to matter, it is because they come to “fit” conditions – in the context of this study, conditions of valuations – and vice versa. Achieving thingness, coming to matter, and becoming something that can be counted (on), and valued, are not processes that can be separated: they occur more or less simultaneously (Callon, 1986). Nonetheless, for analytical clarity, this process is depicted as sequential in figure X. What we attempt to clarify, here, is that when conditions of possibilities (Mol, 1999) opens up for something to achieve thingness – to matter as valuable in practice – these things also come to form new conditions of possibilities. For example, if customer satisfaction measures are to achieve thingness in a practice, such as health care, there has to be some conditions of possibilities for this to occur: there has to have been some kind of ideological work preparing for customer satisfaction to matter as an important standard of what is considered valuable (Pflueger, 2016). At the same time, however, these measures will themselves come to matter as conditions of possibility for customer satisfaction to achieve thingness – to matter as valuable – and in the end also for other things, such as customer choice, to become possible.
Technologies such as accounting can, hence, achieve thingness – it can come to matter – but it may also come to perform as conditions for other things to matter – especially by inscribing them with value. This often happens in the long term: the performative circle described in figure X requires hard work and not seldom detours and complications. Although conditions for achieving thingness are constructed at the same time as the things themselves, these processes are far from always coherent: the efforts to form certain conditions for particular things (for example customer choice, or customer satisfaction) to matter – achieve thingness – often fail because other matters are at stake at the same time. As Mol (2008) argues, efforts to control the world by turning it into controllable things – things supposed to fit narrow, managerial, conditions – are often counterproductive. This is because other things come to matter as valuable elsewhere – in other practices, and at the same time – meaning that the efforts to construct narrow conditions for valuability, and focus on one process of mattering, paradoxically produce less control – not more. When such “other things” – other versions of what matters as valuable – are produced in other instances of space and time, those things eventually tend to come back to haunt the mattering practices from which they were excluded in the first place (Barad, 2007). For example, efforts to measure and construct customer satisfaction, simultaneously produce the conditions for dissatisfaction – something that may threaten to come back, severely interrupt, and perhaps even destroy, the practices where satisfaction is produced (Wällstedt, 2015). The construction of such problematic “otherness” is where we now turn.

Otherness and the multiplying of value

Performativity is, hence, seldom as straightforward as figure X might suggest – mostly because representation is only part of the conditions that forms the possibilities for achieving thingness. In other words, “representations” often “fail” in creating, or performing, what they describe. Callon (1998) discusses this as “overflow” – that which escapes specific framings of reality – whereas MacKenzie (2008), in showing that economic models are sometimes not used in the way they depict economic processes, dubbed such failings “counterperformativity”.

Interestingly, these “failings” have been much less analyzed than the apparent “success” of performativity: studies have focused on the achievement of “thingness”, rather than non-achievement. This is understandable, especially from a methodological perspective, but the analyses leave us understanding little about what happens to “the other” – that which is not performed under certain conditions – and leave us with an inflated sense of what language, theories and numbers can do. This seems unnecessary, because “performativity is actually a contestation of the unexamined habits of mind that grant language and other forms of representation more power in determining our ontologies than they deserve” (Barad, 2003, p. 802; Butler, 2010), meaning that an analysis based on performativity could also entail a more thorough examination of the conditions where thingness is not...
achieved, and what happens to those “things” that do not matter. We need to understand where those things that do not “fit” certain conditions of valuation “go”, if they come to matter elsewhere, and if they come to form conditions for other kinds of valuation. However, the reason to why such things have been subject to less interest and analysis in previous literature is probably because of the difficulties to identify them. We claim that a longitudinal study over time would facilitate such an analysis.

In other words, we have been looking for “the other”: that which does not achieve thingness or comes to matter as valuable. Such things, instead, achieve otherness, and instead of mattering, it goes through a process of othering—becoming different, non-valuable, and irrelevant. Othering is, however, only achieved on the basis of a specific practice, meaning that what might be a process of othering in one sense, may be a process of mattering in another: that which do not matter “here and now”, might matter “there and then” – in other instances of space and/or time. This process could be viewed as a performative spiral (see Figure Y).

This puts a slightly different notion on the term accountingization. Wällstedt (2015) argues from this position that “[i]f a specific thing is to work, have a purpose, a function or even a value, in many places, conditions have to be made suitable for them in multiple realities. To make performance measures, for example, matter in multiple realities, the realities have to be conditioned to accept performance measures as a relevant matter. When multiple realities have been conditioned to accept performance measures, or standard costs as relevant matters, that is, when accounting comes to matter in new places, we call this accountingisation.” (p. 19). This is the hallmark of accounting achieving “thingness”, but also of accounting forming the conditions for what becomes valuable in a variety of practices. In such practical realities conditioned by accounting, other things – what cannot be measured – do not achieve thingness; instead they achieve otherness.

Figure Y: the performative spiral

Hence, calculation plays a particular role here, as it comes to narrowly determine what comes to matter and not matter as valuable. However, calculation “always discovers its limits. It follows that the boundary between the two [calculation and non-calculation] is complex. In one sense each is included in the other even while it is being rigorously excluded from it. But within this pattern of Othering there are endless variations.” (Callon & Law, 2005, p. 731). What follows, we argue, are endless variations in processes of mattering and othering – variations that, in the long term, produce multiple conditions for “thingness” and, consequently, a multiplying of value and valuable things. Because what is othered eventually tend to come to matter – perhaps not “here and now”, but elsewhere; in other practices – new “thingness”; new valuabilities, are continuously produced (Barad, 2007). In other words, accountingization does not only produce narrow conditions for what matters as valuable; it also
produces conditions for othering that, in the long term, produces new valuable matters. This is what we aim to show in our 25 year study of the City of Stockholm.

CASE DESCRIPTION AND METHOD
This study is inspired by a praxiographic research approach arguing that knowledge is not independent from the practices in which it is created (Mol, 2002). Previous research applying this approach has investigated how knowledge is embedded in different micro settings of time and place and has identified the influence of different actors, techniques and materials on knowledge production (Clever and Ruberg, 2014). The praxiographic approach suits our study very well since it directs the attention towards material practices and different kind of actors and encounters potentially being an effective methodology for the studying over time and place of the construct of “the valuable” within public value and since we argue that public value is multiple. First, our analysis will illustrate that public value is enacted differently in separate practices due to different accounting technologies, actors (political majorities or professional groups) and materials (each practice generates its own material reality of value), and second how these differences after some (long) time are managed strategically in practice, i.e. the differences and contradictions are organized in a way that creates a one shared understanding of value (c.f. Mol, 2002). To reach our aim and grasp these practices and how the construct of “the valuable” is constituted over time, an in-depth longitudinal study is required. Since we have the ambition to visualize both “the thingness and “the otherness” one possible (or only?) way to do this is to study what has been added over time. This will permit us to identify in retrospective what in the past has been missing, i.e. what was “othered” that now has been added as something “valuable”; what has achieved “thingness” and mattered as valuable. Thus, since it is difficult to directly study “othering in action” (to paraphrase Latour, 1987), a longitudinal study identifying over time what is added can resolve such a challenge.

Therefore, this study is a longitudinal case study over 25 years in one municipal organization: the City of Stockholm. Usually, accountingization and organization change is analysed as a sequence of events with a clear beginning in the form of time before the change, a middle and an end in which the changes can be observed (Kraus, 2012). We begin in 1991, which is the approximate start of a shift in Stockholm from an old public administration model (Hood, 1991) towards NPM, and we end in 2016 when this shift has proceeded into something slightly new and different. We have identified a clear beginning and the first signs of the shift in the budget document of 1992, in which the concept “a freedom of choice-revolution” pops up the first time indicating a paradigm shift within the political practice. During this whole time period, Stockholm grew from about 675,000 citizens to about 935,000, its total income went from about 20 Billion SEK to about 40 Billion SEK, and the number of employees from about 55,000 to about 40,000. In 1991, the politicians in Stockholm saw the city as a local actor, at the mercy of macro-economic events, whereas in 2016, Stockholm’s brand is “Capital of Scandinavia”, and its governors see the city as a world class, macro-economic actor of importance for the north of Europe, which undoubtedly can be compared with London, New York or Paris.

During the studied period, the political majorities in Stockholm shifted almost every election (the exception was the 2010 year election). This means that both the left, led by the Social Democrats, and the right, led by the Conservatives, had an impact on city governance, and that neither side could feel safe and secure that their policies would be carried through. In 1991, the polarization between left and right was evident: the right saw the left as proponents of an old style of administration, relying on high taxes and with low efficiency, whereas the left saw the right as blinded by neo-liberal ideology and a threat to the whole idea of a welfare state. This animosity continued more or less throughout the last decade of the 20th century, but started to change around the shift to the new millennium.

In our study, we have followed changes in three kinds of practices: political practices, accounting practices, and professional practices. We have investigated what was of importance in these practices; what was at the core of their respective developments, what they saw as their responsibility to achieve, and how they worked to create value over time through processes of “thingness” and “otherness”, i.e.
the construct of “the valuable” and the “non-valuable”. Several changes occurred over time, and we have tried to sort out the major ones. These are changes that could be observed in all three kinds of practices, and where the valuation focus in one practice had effects in other practices. From the empirical data, we have derived three accountingization periods between which focus have changed:

- “the period of polarization” between 1991 and 2000;
- “the period of control” between 2000 and 2010”; and
- “the period of holistic management, contradictions and strategizing” between 2010 and 2016.

The sharp boundaries between periods are somewhat exaggerated: the shifts from one period to the other took several years and they were also to some degree superimposed. But in order to be analytically clear, we decided to make distinct cuts between periods.

From the empirical data, we have also derived a set of values that have been in focus, in different ways, with more or less emphasis, and in all three kinds of practices during the 25 years. These values are: quality, economy, fairness and equality, and competence and staff. They are all articulated in the city’s budget documents, annual reports, and policy documents, and they regularly show up in interviews in different practices from the start to the end of the study. In other words, we analyze value creation in these terms, approaching performativity of accounting instruments and showing all the “things” for example quality, or fairness, have become (and not become) over time.

We have, then, mapped valuation practices. When analyzing the empirical data, we noted which practices in each period that were articulated as integral in the work to produce valuable “things” – both in terms of how they determine what is seen as valuable, i.e. “the constitution of thingness”, and how they come to matter – and listed them in a table for each period. Through this, we can track how valuation practices moves from one practice to another over time. We can also follow how a valuation practice, such as documentation, might become part in producing economically valuable “things” as well as valuable things in terms of quality, depending on what other practices it coexists with. It is important to note that our practice approach cannot always make a meaningful distinction between “values”, what is considered “valuable” and “valuation practices” – indeed, that is one of our theoretical foundations. Hence, there are possibilities to make other categorizations, as well as include other values that are now made more implicit. For example, we discussed whether to involve democratic value in our value framework, but considered democracy values to be part of valuation practices regarding “equality and fairness”, as well as “quality”.

The data is collected through readings of every budget and annual report from 1991 to 2016, as well as policy documents and protocols from city council meetings. This is where we get the majority of data from the political practice: these are the documents in which the political majority articulates the standards according to which value should be created – from more general articulations of objectives to exact numerical performance levels. We have also over these years interviewed 146 persons working in the organization; from the directors of the municipality (they usually change as the political majority changes), to middle managers, controllers and professionals and which is the majority of data from the accounting practice and professional practice. When it comes to the latter, we have focused on care professionals working in the elderly care, which means that most of our data on the professional practice is related to professional work in elderly care – a relevant focus of study, because elderly care has been the object of value changes throughout the 25 year period.

The interviews have been made throughout the 25 years in particular periods, owing to the fact that our involvement in Stockholm’s valuation practices is based on five different research projects. Depending on the nature of the project, the data collection has had different focus: some needed the collection of interviews or workshops with practitioners, whereas others prompted the analysis of invitations to tender or contracts. As a consequence, we have data on a wide array of calculative instruments and how they have been used, and how such use has changed, in practice and over time. The data sources, and the five periods of data collection, are described in table 1.
Table 1: Data sources

Much of the data is hence old, and far away in our memories. However, who has a coherent study over 25 years in the accounting field? To be able to conduct such an in-depth longitudinal case study we realized the opportunity to make use of this old data and re-interpret it in line with the purpose of this study. Furthermore, our pre-understanding of this single case, we would claim, is extremely valid since we have been participating in evaluations and researched it since the middle of the 1990s. The data used can however give the impression that it is just cobbled together because we have so many years of experience, including from different evaluations, studies and occasions of data collection in the organization. However, we hope that the table 1 convince the reader of our accurate selection of parts of data (the selected data does not include all, but selected parts of data from the five research projects) from the rich total number of interviews, surveys, participatory observations, documents, etc. that several years of research and evaluations of the organization have enriched us with. In this research phase of the study, we have retrieved the interviews and the different documents from our archives, listening to the recordings of them and re-reading transcriptions. We have also made use of notes made during the time of data collection, in order to draw out what was then seen as the most important issues. We also used these notes to discern which interviews were the most informative, leading us to re-acquaint ourselves with those interviews that are the most important sources of information. Our reliance on notes and the re-reading of a vast number of documents, makes us confident that we can present data on 25 years of valuation practices that respects the work of the practitioners we have studied.

EMPIRICAL DATA

1991-2000: The period of polarization – Building the conditions for accountingization

Political practice – privatization, competition and decentralization

The start of this period was affected by a downturn in the economy. The budget of 1991, constructed by the left wing majority, focused on this. On the one hand, this budget was built on business as usual and based on traditional budgetary resource allocations, but on the other hand it was concerned with worries about lower revenues and higher costs as a consequence of macro-economic events. Traditional cost cutting measures, and usual projects, such as competence development of staff, were carried out throughout the period. The budgets of 1992 to 1994, now with the right wing majority in charge, were however far from business as usual. The road forward, it was argued, would be through privatization and exposure to competition – a measure that would make all operations more cost effective, make them perform better quality-wise, and solve the problems of the economic downturn.

The right wing began by exposing elderly care provider units to competition by putting 20% of the in-house units out to tender every year. Profit responsibilities were assigned to the units to make them
prepare for the possibilities to be exposed for a bid. The bids could then either be won by the staff at the unit themselves, or by companies bidding for the take-over of a provider unit. The bid was to include quality criteria, forming the basis for a contract and follow up. To this came a reformation of the organizational structure: a purchaser and provider split was carried out in order for competition to work well. This was then complemented with a system of customer choice, not only directed to the elderly care but also towards, for example, pre-schools. To make the market approach work, there also had to be freedom of choice for customers.

When the left wing took over between 1995 and 1998, they criticized the competition project and saw it as highly ideological. They also saw the right wing majority’s competition scheme as a financial project, aiming to cut costs at the expense of service quality. The left wing majority did, however, not completely disband competition. Instead, they made efforts to include more quality aspects in the scheme. They also embarked on their own pet project: the political decentralization of the organization into district committees and corresponding administrations. The argument was to make the organization more democratic, and make the political practice come closer to the citizens. The whole project was built on a high degree of autonomy for the new committees, and every district administration was allowed to organize themselves as they liked – almost with no interference from the city management. It was assumed that this would boost both quality development and democracy. The left wing majority, however, had to accommodate their political opponents with regards to the wish to maintain the political structure at the top, where it was organized in functions: each area, such as elderly care, transport, etcetera had its own responsible “minister” at the top, whereas many of these functions were now dispersed, organizationally, to the district administrations.

At the end of the period, the right wing took over again. Highly critical towards the left wing policies – the slowing down of privatization and competition and the focus on costly political decentralization projects – the new majority argued for more control. They continued their privatization and competition scheme, but they also started to work with a new control system based on purchaser and provider differentiation, and a focus on management by objectives. Instead of retracting the decentralization performed by the left wing majority, the right wing majority began to introduce another type of control over the organization that would come to dominate the next period. In the end of the period, the organization was structured as in figure 1.

**Figure 1:** Stockholm’s organization in the end of the period of polarization

**Accounting practice – the ‘profit center’ and financial indicators enter the scene**

Accounting practice, during this time, was centered on traditional budget control and cost management. A few radical changes were made. Units exposed to competition were reorganized as
profit centers, and they got the possibility to transfer surplus to the next budget year. Financial indicators, regarding costs, revenues, investments and asset management were developed to retain better control over finances. The city introduced a whole of government approach to their accounting, and started to account for their finances in a consolidated statement, integrating the financial operations of the municipality and its owned corporations in the same report. Monthly budget meetings started to appear.

Competition, the purchaser provider split and the decentralization affected accounting practice. First, there was an increase in cost management for those units exposed to competition, and second, a pay for performance resource allocation scheme, based on volume, was developed for Stockholm’s preschools. Somewhat counter intuitive, these two actions were separated: the elderly care units exposed to competition were not part of a pay for performance scheme – they still got their resource allocation as lump sums and as part of the traditional budget process – whereas the pre-schools, now included in a customer choice system, would get their revenues depending on how many customers they attracted. To support managers with new profit center responsibilities, projects to enhance financial administrator competence were launched.

Financial matters were, hence, at the core of the accounting practice. It became clear that matters of quality tended to be somewhat neglected. Although one of the ideas of the competition program was to include quality criteria in tenders and contracts, this was not working very well – the only value that was regularly included in the tender and contracting practices was staff and management competence. In the beginning of the period, this was a consequence of focus: competition was to be introduced at any cost. When the left wing majority took over, they tried to introduce more of a quality approach, but did not succeed to incorporate measurable standards of quality.

This was probably one of the reasons that, later in the period, we see the first allusions to a new management control system built on management by objectives. This system was to be put in place to prepare the whole organization to work not only with financial management, but also quality management. The last few years of the period, there were efforts to make the different organizational units formulate commitments – what they committed themselves to achieve in terms of service quality – and corresponding work procedures – how they were to achieve these commitments – and relate them to the city’s overarching goals. The ambition was to measure these commitments, but this was never implemented during this period. Instead, several groups were formed, tasked to come up with suggestions for reasonable quality measures in different areas.

It would seem like not much happened, accounting wise, during this period. This may be so, when it comes to the practice, but many of the rationalities that came to influence coming periods were introduced during this time although without really taking hold. The practices of quality measurement, the construction of financial indicators to be used over the whole city, the complementary efforts to have provider units work with revenues and not just costs were all valuation practices at their infancy in the end of this period. Also the upcoming focus on accountants becoming pedagogues – helping managers working in decentralized profit centres – started to take hold in the end of this period. This means that things that were to a high degree oothered within the accounting practice – quality issues, pedagogical issues, a holistic view of the municipality – where starting to achieve thingness: they were slowly becoming valuable.

Professional practice – managing to stay on the usual course in a turbulent environment

In the beginning of this period, the responsibility for much of the Swedish elderly care was transferred from county administrations to primary municipalities like Stockholm. This coincided with the seed of more individualized services being sown within political practices. This aspect did not get far into the professional practice during this period: much was still done in accordance with traditional routines. Routines were, instead, more disrupted by the two main projects launched during this period: the exposure of provider units to competition by the right-wing majority, and the subsequent
decentralization of the organization to district administrations brought forward by the left-wing majority.

The first project about competition was launched early in the period. It was built upon the new profit center responsibility, and the lingering threat that every provider unit may be privatized and exposed to competition. Because financial resources were still allocated as lump sums to each unit, within the elderly care, the only opportunity to come out on top was better cost management. Because of this, most of the managers we interviewed had worked hard going through their operations and looking into what drove costs. They reported cost savings, but also a fair amount of stress from the pressure to reform their operations and the possibility – or threat – that their particular organization would be the object of a bid. Some also saw this as an opportunity to become their own bosses, and was motivated by this.

The decentralization project brought about some confusion. Especially in the elderly care, which had gone through several changes in a short time: first it was moved from being a responsibility of the county, then it was exposed to competition, and now it was supposed to go from a centralized structure to a decentralized one. This coincided with the city hall retaining an older structure, not compatible with the decentralized structure. When a commission from the city council in city hall was to be communicated to the district administrations, they were often addressed to the wrong people, and those working in the district administrations did not know who to turn to in the city hall. To this came the opportunity for the districts to organize their operations at will, which furthered a division of the organization: although this enabled each district administration to develop their own practices, there were few, if any, communication over administration boundaries. Everyone had to manage themselves, on the one hand giving the professional practice the opportunity to develop specialized qualitative services, but on the other hand making it difficult for practices to learn from each other, over functional boundaries.

In summary, this period was one of change and stress in the professional practice. Because of the difference in political ambitions – the polarization – professional practice was exposed to a multitude of changes, and the resultant effect seems to have been that the practice did its best to stay on course and retain its traditional ways of working. The only thing that seems to have achieved thingness in the professional practice was the practice of competition, which made the practice focused on economic value – predominantly cost. Values like quality and competence were not things that changed much in the professional practices at this time. Thus, the professional practice diverged to some extent from the political and accounting practices: political ambitions and some accounting changes were othered. What mattered was to keep calm, focus on one’s own practices and functions, and (re)produce the things that had been considered valuable for a long time. It is clear, however, that the focus on competition and cost management started to break this up: keeping costs low, and preparing to become competitive were things coming to matter more and more: they were becoming valuable. The valuation practices of this period are summarized in Table 2.

<table>
<thead>
<tr>
<th>Values</th>
<th>Political</th>
<th>Accounting</th>
<th>Professional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality</td>
<td>Competition</td>
<td>Efforts to include quality aspects in tender documents</td>
<td>Tight functional boundaries</td>
</tr>
<tr>
<td></td>
<td>Purchaser and provider split</td>
<td>and contracts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Decentralization</td>
<td>Developing quality indicators</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Management by objectives</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Quality commitments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2000-2010: the period of control – Accountingization accomplished

Political practice – measurability becomes a condition for valuation

The period of control was, in the political practice, saturated with rhetoric of results focus, quality guarantees and individualized services. Such practices were to be carried out by empowered, involved and competent co-workers, as well as clients empowered by enhanced freedom of choice and more involvement in decisions regarding their received services. Moreover, there was a strong focus on routinization regarding follow ups: the use of interim reports and forecasting was enforced. At the same time, we could see remnants from the period of polarization: where the right wing majority that ruled during the first two years of the period of control continued with a tough competition and privatization regime, the left wing followed up with more rigorous needs assessment routines, and a focus on competence development. The left wing majority used the income (2 Billion SEK) from the sale of the municipality’s energy company – an achievement by the privatization-focused right wing majority in the last year of their tenure – to establish a competence fund. This project brought together co-workers from all of the different professional areas in the city, and allowed in-house service providers to write applications for their own competence development projects. In sum, around 500 local projects were initiated.

During the whole period, the entire organization was working with a new management control system, called “integrated system for management and control” (ILS) based on objectives and corresponding work procedures. This way to coordinate valuation practices was typical during NPM: the politicians articulated “what” should be achieved, that is, objectives, whereas the professionals were to articulate “how” these things should be achieved, that is, the work procedures. There was also an opportunity for co-workers to re-formulate objectives and turn them into objectives and “quality guarantees” fitting local valuation practices. There was, hence, an ambition to work with both a top-down approach and a bottom-up approach simultaneously, where political aspirations met professional competence and know-how.
The control system was built on a strong belief that a connection between “what” should be produced, and “how” it should be produced, would make it possible for everyone – from politicians and managers to co-workers and clients – to become involved in value creation. Broader societal values, articulated by politicians, and locally articulated values related to specific professional practices, could be linked to work procedures and become the basis for quality development. Empowerment, involvement and dialogue would do the rest. The logic was that if everyone knows what should be produced, and the professionals know how to go about producing it, there are possibilities for incremental development of service quality. Recurring follow ups through interim reports every four months were part of the scheme.

At the start of the period, the articulations on different levels were at the heart of the control system, although there were always ambitions to employ measurement regarding the achievement of objectives. Indicators were hence developed during the first five years, but they were not explicitly used in the political valuation practices until 2008 when they appear for the first time in official documents. The inclusion of the indicators in the 2008 budget, and the subsequent annual report, is the strongest sign of a major shift towards a valuation practice where it is almost solely the level of the indicators that determine what is valuable, and if objectives are to be understood as achieved or not. This means that from 2008, what is considered valuable in the political practice is what can be measured.

*Accounting practice – more infrastructure to stabilize the conditions*

The period of control meant a wholly new role for the accountants and, to a great extent, a transformation of the accounting practice: from being “bean counters” focused on costs and balanced budget, they now had to develop skills in all sorts of areas. Because of the need to keep up the practice of competition, there was a need to develop pay for performance schemes; a practice in which accountants were involved in devising cost-based resource allocation models. By taking the budget allocations to profit centers, such as nursing homes or kindergartens, and turning them into standard costs per customer, the outline of a volume-based, needs sensitive, pay for performance scheme could be developed.

The accountants became engaged in developing the management control system. The system was designed to handle all types of services, and both in-house and private service providers. It stipulated general objectives (normally three or four) broken down to operational objectives (from 17 to over 30, depending on political majority) on the council level. These objectives were then broken down on committee level, and the system then allowed providers to reformulate these objectives into articulations fitting their valuation practices. These articulations were called “commitments” and “quality guarantees”. The design, as it was developed towards the end of the period, and continued into the next period, is depicted in figure 2. We include an example of how a general objective was broken down and reformulated on the different levels. It should be noted that the particular general objective used in the figure was reformulated into several operational objectives, objectives on committee level and commitments and quality guarantees on the unit level, whereas we only show one example of each.
Accountants established a role as business consultants for unit managers where they tried to complement managers’ cost focused valuation practices with more focus on revenues. Moreover, later in the period, they became involved in the development and interpretations of quality indicators, conducted follow ups regarding how needs assessments practices allocated resources among districts, and participated in monthly budget meetings with unit managers. They tried to work as “benchmarkers”, looking at units achieving high levels on indicators, urging “low achievers” to get inspiration from how these “high achievers” articulated their commitments and work procedures. In short, accountants had to come closer to the professional practices in all these roles.

Nevertheless, the accounting practice was still mostly preoccupied with financial matters: economy was the main value. Costs were followed up for all units – both purchaser and in-house provider units, and every unit manager had monthly budget meetings with “their own controller”. Forecasting became important, and in order to be able to do this, the accountant needed information from the managers: the managers were the ones knowing what was going to happen in the near future, such as co-workers quitting, new recruitments, and other costly events. What developed was a cooperative valuation practice where monthly budget meetings became as much a control endeavour as a possibility for both controllers and managers to brainstorm about possibilities and obstacles in the pursuit of more effective value creation. Several controllers, interviewed towards the end of the period, talked about trying to make financial matters “fun” for the managers. One way to do this was, following the introduction of pay for performance, and the profit center responsibilities of the provider units, to introduce the managers to the concept of revenue management. This brought new possibilities into the financial management practice: accountants worked to teach the managers how they could maximize revenues to increase professional value creation, rather than feeling trapped by the demands of cost management.

The monthly budget meetings were complemented by a stronger focus on interim reporting during this period, as part of the ambition for better forecasting and, consequently, better budget management. In the end of the period, quantitative indicators were introduced in both the annual report and interim
reports and started to form the bulk of how service quality was evaluated. This is made clear when comparing the 2007 interim reports of the districts with the 2009 reports. In 2007, the forecasted fulfillment of objectives was described almost only in text, and by signaling them in colours: green for “high probability for achievement”, yellow for “will probably be partly achieved”, and red for “will probably not be achieved”. In 2009, the colours were still there, but now they were based on quantitative indicators and how their levels corresponded to budgeted target levels. Table 3 gives an example of indicators used for nursing homes, between 2008 and 2016 in budget documents and annual reports.

<table>
<thead>
<tr>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Proportion of staff with basic training</strong></td>
<td><strong>Target</strong></td>
<td><strong>Outcome</strong></td>
<td><strong>Target</strong></td>
<td><strong>Outcome</strong></td>
</tr>
<tr>
<td>87%</td>
<td>85%</td>
<td>87%</td>
<td>85%</td>
<td>87%</td>
</tr>
<tr>
<td><strong>Generally satisfied customers</strong></td>
<td>79%</td>
<td>79%</td>
<td>79%</td>
<td>81%</td>
</tr>
<tr>
<td><strong>Satisfaction with meals</strong></td>
<td>go up</td>
<td>71%</td>
<td>72%</td>
<td>71%</td>
</tr>
<tr>
<td><strong>Number of visits by Janitor service</strong></td>
<td>No target</td>
<td>Not measured</td>
<td>2533</td>
<td>7100</td>
</tr>
<tr>
<td><strong>Customer’s experienced security</strong></td>
<td>No target</td>
<td>Not measured</td>
<td>No target</td>
<td>80%</td>
</tr>
<tr>
<td><strong>&quot;The food tastes good&quot;</strong></td>
<td>No target</td>
<td>Not measured</td>
<td>No target</td>
<td>Not measured</td>
</tr>
<tr>
<td><strong>Staff continuity</strong></td>
<td>No target</td>
<td>Not measured</td>
<td>No target</td>
<td>Not measured</td>
</tr>
</tbody>
</table>

Table 3: Indicators used for nursing homes

From 2008, all budgets, interim and annual reports were based on quantitative indicators. Also the individual units’ – from nursing home and individual school, to the purchaser units of the traffic administration – operational plans and their follow up documents were connected to the system of quantitative service quality evaluation. This was significantly helped by the implementation of a web-based system, which offered a template for input of data, and the subsequent possibility to extract data in the form of standardized reports: with the web-based system, everyone in the organization could go in and view the articulated objectives and commitments on different levels; the development of the quantitative indicators, and the formulations about work processes in each unit. In other words, an infrastructure for valuation that connected the political practice, the accounting practice and the professional practice was now developed.

Professional practice – to become one’s own accountant

Much of this period, in the professional practice, was characterized by the work with the competence fund during 2002 to 2006, the simultaneous implementation of the management control system, and an ambition to develop the control system to ascertain that service production was fair and equitable over
the city. There was also a continued ambition to secure a cost focused organization that would keep the budget balanced. Staff meetings were introduced; a practice where objectives and quality guarantees were articulated and where discussions and dialogue regarding how to develop work procedures were held. Moreover, the accountants, aiming to change their professional role, made more efforts to introduce more accounting information into managers’ valuation practices, who, in turn, began to bring this up on staff meetings. Mostly, it seems to have been about costs, but also issues about revenues and the levels of the indicators became important later in the period. The latter came about because the levels of indicators became a part of the reformulation of objectives for the co-workers: not only did the co-workers have to formulate their own versions of their commitments – they now had determine what levels on every indicator they saw as possible to attain during the budget period. In this period, the professional practice used a depiction as in figure 3 on how to operationalize the stipulations of the control system.

![Diagram](image)

*Figure 3: The quality development wheel*

The competence fund started in 2002, and was a huge project incorporating almost the whole organization. The idea was to fund a multitude of competence development projects, where units, work teams and others could apply for money. The scheme was fraught with uncertainty from the beginning. Because “competence” was a value that had been talked about, but seldom worked with, it seemed like no-one really knew what it was – the mattering process was unclear. As a consequence, a wide range of actors were brought together within the competence fund’s framework – from academics within different professional areas, to co-workers and managers. The ambition to map the areas where competence development was needed resulted in a wider discussion regarding what competence could be. Soon, however, this wider discussion seemed to be too unclear and difficult to operationalize: there was a need to formalize what mattered – what could be understood as valuable competence. The demands on the applications became tougher, and low cost appeared as an important value in the application. Cost effectiveness became one of the most important criteria in the application writing practice. One professional working with applications said:

“The most important criterion [for a successful application] is that the project would save money, reduce or inhibit costs.”

Also formal competence development became emphasized, much because the competence fund financed the salary for co-worker being sent to training courses. The value of low costs became tied up with the possibility to produce competence as a value that would “fit” into a formalized system. This was also a consequence of political ambitions:

"The strongest commission we had, from the beginning, was to give 1,500 care staff basic training, and turn 1,000 [of those who already got basic training] into assistant nurses”

Formalization was hence important and led to an increase in documentation on all levels. An important issue was for managers to write applications for competence development during the implementation of the competence fund. These applications were then to be followed up with thorough documentation regarding what was being achieved in terms of costs and capabilities to produce more qualitative services. This was not total news for the managers, because they got some training in documenting
what was going on in their organizations when they were exposed to competition during the former period. Such documentation could then be used by managers meeting each other in work groups, over organizational boundaries. This also fueled the simultaneous work with formulating objectives, quality guarantees and work procedures according to the templates of the management control system: professional valuation practices became more formalized and routinized.

We observed that, during the ten years of control focus, there was also a development of cooperation over boundaries. What was once a huge problem – that every part of the organization worked with their own things – was now a slightly smaller issue. It was, first and foremost, the need to discuss how to get co-workers more involved in value creation that produced networks for managers to meet over organizational boundaries. But also co-workers – those “on the floor” – got possibilities to meet others; both within their own profession and in others. Arguably, it was the vague rhetoric of dialogue and involvement, coupled with the substantial investment brought forward through the competence fund, which made this possible: the ideas of dialogue and involvement formed an environment where valuation standards could be discussed, whereas the competence fund formed the much-needed formal infrastructure for cooperation and collaboration.

Although formalization was integral to this work, there were also other values that got developed during this period. One of the professionals interviewed with regards to the competence fund said:

"I also think that we got a lowered fear for change, and that we dare [to do] more. When I worked alone it felt different, no-one wanted the changes and no-one wanted to commit. You commit more now, and now, in the end, you want to introduce and work with things on a grander scale. Since we started, we have generated so many positive things. It was something of a cultural thing, that you didn’t want to deal with change: the elderly care, for example, was very traditional.”

The practices developed during the work with the competence fund, but also the routinization following the yearly reformulations of commitments, quality guarantees and work procedures transformed a “culture of tradition” towards one that was more used to discuss and reformulate what was valuable, and perhaps even change work procedures and valuation practices in accordance with it. Table 4 summarizes the valuation practices of this period.
Table 4: Summary of the period

<table>
<thead>
<tr>
<th>Values</th>
<th>Political</th>
<th>Accounting</th>
<th>Professional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality</td>
<td>Quality guarantees</td>
<td>Develop the role of accountants</td>
<td>Documentation</td>
</tr>
<tr>
<td></td>
<td>Dialogue</td>
<td>Business support</td>
<td>Formulating objectives and</td>
</tr>
<tr>
<td></td>
<td>Individualisation</td>
<td>Quality indicators</td>
<td>work procedures</td>
</tr>
<tr>
<td>Focus on results</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economy</td>
<td>Competition</td>
<td>Costs</td>
<td>Focus on costs</td>
</tr>
<tr>
<td></td>
<td>Balanced budgets</td>
<td>Focus on revenues</td>
<td>Handling accounting</td>
</tr>
<tr>
<td></td>
<td>and follow ups</td>
<td>Pay for performance</td>
<td>information</td>
</tr>
<tr>
<td></td>
<td>Focus on interim reports</td>
<td>Forecasting</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Monthly budget meetings</td>
<td></td>
</tr>
<tr>
<td>Fairness and</td>
<td>Freedom of choice</td>
<td>Cost based needs allocations</td>
<td>Routinized work practices</td>
</tr>
<tr>
<td>equality</td>
<td>Enhanced needs assessments</td>
<td>Follow up resource distribution among</td>
<td>according to work procedures</td>
</tr>
<tr>
<td></td>
<td>Involvement of clients in decisions</td>
<td>districts</td>
<td></td>
</tr>
<tr>
<td>Competence and</td>
<td>Leadership</td>
<td>Benchmarking</td>
<td>Formal competence</td>
</tr>
<tr>
<td>staff</td>
<td>Empowerment and involvement</td>
<td></td>
<td>Building networks</td>
</tr>
<tr>
<td></td>
<td>Formal competence</td>
<td></td>
<td>over boundaries</td>
</tr>
<tr>
<td></td>
<td>Competence fund</td>
<td></td>
<td>Documentation</td>
</tr>
</tbody>
</table>

2010-2016: the period of holistic management, contradiction and strategizing

Political practice – The inclusion of “everything”

In this period, the political ambitions grew – much because there seemed to be an understanding that sufficient control of the organization was achieved. Those involved in the political practice therefore started to look both more outside the organization, and further into the future. We could see this already in the end of the period of control, but in this period the political practice clearly became highly strategic. Part of this also stemmed from a sense of changing and complex environments: when the organization appeared stable, it was the surrounding world that needed to be dealt with.

The right wing majority that was in charge in the beginning and most of the period worked hard with slogans. Their most important one was “a world class Stockholm”. The view of Stockholm as an important international and macro-economic player was taking hold in the political practice, and the idea was that even if Stockholm was good it could never be good enough. It was therefore important to continue working with things that were already understood as working well – for example budget management and leader’s ability to enhance employee commitment – and to improve what was seen as not – for example the competence of those working in the city’s purchaser functions. There was also a need to not only be of assistance to the surrounding society, but also to make use and coordinate the resources in it.

As a consequence, the political practice articulated overarching ambitions: the organization needed to be flexible in all kinds of work and there was a need for a variation of providers so that unique and
individualistic citizens could find providers of services that suited their particular needs. For the right wing majority, it was still predominantly the market that would provide flexibility and variation, whereas the left wing majority, coming to power the last few years of the period, still saw the city’s organization as the more important player that should, in itself, become more flexible and varied. These differences were, however, considerably smaller than in former periods and little was really changed when political majority shifted.

The call for flexibility and variation also called for cooperation and collaboration: the view from both majorities was that Stockholm could not achieve a well-functioning society by itself. Again, there was a slight difference between the two majorities: the right wing majority focused more on utilizing the market, and introducing more collaboration with private companies, whereas the left wing majority articulated the need for cooperation with other public agencies, non-governmental organizations and the voluntary sector. Again, however, the difference was surprisingly small: the right wing majority also looked towards the public sphere, and the left wing majority had strong wishes to complement the competitive market with cooperation between private actors.

With budget discipline seen as implemented, the focus became investment – partly as a consequence of the financial crisis where the city could use its strong balance sheet to boost the economy and, in return, get cheap investments in for example property and infrastructure. At the same time, there was an ambition to keep working with costs, and specifically lower overhead costs: the rhetoric was that the funds should go to the operations and not to administration, energy bills or rent. The ambition to lower energy costs cohered well with the focus on investment and collaboration: by participating in the formation of research projects, start-ups and other things related to environmentally friendly technologies, Stockholm could advance several of its agendas at the same time.

In the political practice Stockholm was articulated as a whole; a space for everyone. Therefore, accessibility became an important issue – both in terms of accessibility to places and in terms of democracy. The web-based digital systems were developed further in order to include more services and more citizens. Moreover, there was an enhanced interest in working with gender equality – an ambition we had not seen so clearly before. Overall, the political ambitions during this period were directed “outside” the organization, rather than to the “inside”. As a consequence, almost everything politically conceivable came to be included as valuable matters during this period.

Accounting practice – the accountant becomes the teacher

Much of what was coming to matter in this period, for the accounting practice, was continued work on things implemented in the former period. Much had to do with enhancing competence, both in more technical terms, such as developing costing models and spreadsheets for follow-ups, and in terms of communication and pedagogy. In order to function as business support for managers, many of the accountants we interviewed had worked to improve their pedagogical skills. They also used this to educate both managers and co-workers in business management, that is, how to manage both costs and revenues. Several of our respondents had, if they were controllers, held classes or, if they were professionals, attended such classes. One controller told us:

"I, personally, have worked a lot with education and these classes because I want them [the managers] to be autonomous and self-reliant; they are supposed to manage themselves. If they do this, if they can analyze well and make good forecasts – I think that’s the fundamentals of their job. They know this, they are self-conscious, and I tell them that it is their forecasts that matter."

These classes were not only for managers. The same controller again:

"We had briefings with all the staff, from the bottom all the way up. And especially care staff and assistant nurses said it was really interesting. Because they got to hear how the money was allocated from the city [council]."
Forecasting, and dealing with all sorts of accounting information, was thus seen, in this period, as a fundamental competence for unit managers, and, to some extent, also for the individual professional. The accountants were, however, also trying to be sensitive to different needs among managers. At one of the monthly budget meetings we attended, between a nursing home manager and her controller, the meeting stopped for a while during a detailed discussion regarding forecasted expenses, and the controller turned to us observers and said:

“As you can see, we do this quite detailed, almost to the penny. I don’t do this with all managers. Because all managers are supposed to keep their budget balanced, and understand the current situation, and what they can do with it. As a consequence, I adapt these budget follow ups to the competence of the manager [I work with].”

Most managers had learned to work not only with costs, but also with revenues. The former had mattered as valuable at least since the end of the period of polarization, and the latter came to matter more during the period of control when almost all resource allocations to providers were done through volume-based pay for performance. All these systems worked a bit differently for different practices – for example child care did not have the exact same system as elderly care, and the system for nursing homes and domestic care in the elderly care were not exactly the same.

The work with revenues for managers of nursing homes in the elderly care became quite specific, partly because of the efforts to make the resource allocation more fair and equitable during the period of control. In the latter part of that period, the needs assessment procedure for nursing homes was fundamentally changed. From being a dispersed professional practice carried out locally by professional social workers, the new system was highly formalized. It comprised the articulation of a set of standards that could be used to determine which needs the individual client had: the dialogue between assessor and client regarding the client’s daily life could be categorized into a matrix of needs. The needs were then scored according to its assumed resource consumption, and put together on a scale from 1 to 24. These points, then, formed the basis for three levels of financial remuneration, where the scores 1-8, level one, was coupled with a lower remuneration, the scores 9-16, level two, to a medium remuneration level, and 17-24, level three, with the highest remuneration level. See table 5 for the relationship between the three levels of remuneration.

<table>
<thead>
<tr>
<th>Aggregated points</th>
<th>Remuneration level</th>
<th>Remuneration (SEK/day)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-8 points</td>
<td>1</td>
<td>1300</td>
</tr>
<tr>
<td>9-16 points</td>
<td>2</td>
<td>1900</td>
</tr>
<tr>
<td>17-24 points</td>
<td>3</td>
<td>2250</td>
</tr>
</tbody>
</table>

Table 5: Remuneration system for nursing homes

This system was part of a valuation practice supposed to endorse fairness and equality, because when a nursing home attracted a client with a needs assessment correspondent with for example the highest remuneration level, they would also, it was assumed, be able to allocate the right amount of resources in terms of staff, competence and time to this individual and thereby perform the right care. The providers would, with this system, be payed according to their performance.

The system had several other consequences for both accounting practice and professional practice: the levels became an integral part in managing revenues for provider units. During one interview with an accountant, we asked what the managers were to do if their forecasts pointed towards a budget deficit. The controller answered:

"You have to go through your revenues. Very carefully go through them and the [assessment] levels. Check if there are any clients needing more time, who needs a higher level. Then they [the providers] have become much better at applying for higher levels to the assessors. Then they [the provider staff]
have to document a lot, and I think they have become much better at that. And they have to document to show the assessors, you can’t just call or email them and get a higher [assessment] level – you have to prove that [the client has a higher level of needs] first.”

The assessment practice, combined with the remuneration system of pay for performance, made it possible for accountants and the professionals at the provider units, to work together to maximize revenue. We will discuss this, from a professional point of view below, but, from an accounting perspective the system with assessments and corresponding remuneration levels sometimes had grave consequences for the professional practice. During a budget meeting between a nursing home manager and her controller, a discussion regarding a forecasted budget deficit, and causes of it, came up:

Controller: How much is the deficit, if we recalculate it into [number of clients with certain] levels?

Manager: Three "level three’s” and one "level two” passed away, and we got “level two’s” instead. It would be wrong, according to employment regulations, to change staffing [terminate employees] just because the levels don’t add up

Controller: Yes, and it can’t be good for care quality either [to terminate employees]. The difference between a “level one” and a "level two” is 0.5 full time employees; [equivalent to] about 2.8 work hours per day, whereas the difference between a “level two” and a “level three” is about 0.3 full time employees; about 1.0 work hours per day. The difference between a “level one” and a "level three” is about 4.0 work hours per day.

Manager: Yes, and now three "level three’s” passed away, and we got "level two’s” instead. It’s not a lot we can do, we have to develop our work procedures

This difference in client levels are, in this discussion, directly translated to staffing: in this instance approximately one full time employee, or about eight work hours a day that cannot be financed because the new clients were assessed with lower levels of needs than those passed away. In order to deal with this deficit, there would be a need to terminate one employee, in order to cut costs, but that would go against the values of both employment regulations and qualitative work practices. And since there seem to be little possibilities to “level up” any of the “level two’s” – work with revenues – this particular time, there was not much to do.

The above could happen because of the combination of assessments done on the purchaser side, and the principle of freedom of choice: the initial needs assessment is autonomous from service provision, and each client was allowed to choose any nursing home – as long as there was availability. Provider units had no say, and could therefore meet big changes in client needs and corresponding revenues over time.

Freedom of choice was hence a problematic for the providers when combined with other valuation practices. Not only could they get clients with “wrong” levels of needs and corresponding remunerations, given how they organized their service provision; they also had to attract clients. The most important way to do this was to have well-articulated quality guarantees, and high scores on the quantitative indicators. The indicators were not only used internally, as a way for politicians to articulate the commission the professionals had to adhere to, they were also displayed on the city’s website so they could be used by prospective clients to benchmark, and compare different nursing homes with each other. These measures were, as will be seen below, hence doubly important.

Professional practice – to see the big picture and strategize the system
In the professional practice, during this period, practitioners seem to have learned to work strategically with a system being holistic in terms of the overarching and loose objectives and its allusion to empowerment and dialogue, while being quite detailed in terms of the introduction of quantified indicators, and how co-workers were supposed to account for and formalize their commitments and work procedures.
Management and leadership were seen as important parts of value creation. On the one hand, there was an important idea about “close leadership”, that managers should be close to the professional practice, but on the other hand, “management by numbers” through the formalized, web-based, control system mattered as much – and sometimes more. Having the right levels on the indicators was what mattered towards top management and politicians, but close relationships and dialogue were what made value creation work, argues the interviewed managers. And, although much focus was on results, especially in the form of quantified indicators, the connection between work processes and results in the form of commitments and quality guarantees made the "how"-question important in day-to-day practices – also in connection to overarching discussions regarding what really was the commission, what the practice should do and what kind of value should be created. One district manager argued the following:

“I think that, by working differently, we can get 15 to 20% more out of every SEK [the Swedish currency], [We can achieve this] partly by talking a lot about "what is the commission". We need to go back, all the time, to the commission, because there are still many [co-workers and unit managers] that tend to, well not formulate their own commission, but almost … And that leads to them doing things outside the commission, and that is very expensive”.

According to this manager, value creation practices could be made much more efficient. “Traditional” ways of working – routinized, non-reflective work procedures – together with a tendency of professionals doing what they themselves considered to be the most important, rather than following the political will, made it difficult to produce what this manager saw as really valuable. And not least, such practices were expensive: “traditional” work procedures are low value for money. To make practices more efficient, also the professionals needed to see the bigger picture; becoming more holistic.

From a managerial point of view of the professional valuation practices, the articulations in the control systems and the quantified indicators mattered the most: producing good numbers mattered as valuable. At the same time, this could not be achieved if the managers did not immerse themselves in the practices of the professional co-workers. This also brought up dilemmas – particularly given that many overarching objectives, for example those stipulating individualization of services and freedom of choice, and those empowering the professional staff to make decisions, often went against more detailed commissions and practices that would lead to high levels on the indicators. One interviewed elderly care manager tried to put words on one of these dilemmas:

“Every year the politicians tell us that ‘now you should be working with these five things, because we see signs that these are things you can develop’. ‘OK, these five things,’ we say. And then we look where we stand on those things and ask questions [to staff and clients] about them. But then there is so much more that is our responsibility. If the politicians say that it is important that you get good meals, that it is important that relatives feel secure … And then the individual comes up with something completely different: ‘You know, for me it is important that my apartment is clean when people come to visit, that would make me satisfied’. That is not captured by the control system. But that doesn’t mean that we shouldn’t do it.”

For this manager, more things mattered as valuable – not only what was captured by numbers in the control system. A typical example of this was the quality of meals. In the control system, there are objectives saying that there should be a focus on meals, and there is an indicator measuring “satisfaction with meals” (see table X). Meals quality is, in other words, an important commission for the elderly care. But such commissions are not enough: there are also other commissions stipulating, for example, freedom of choice and the importance of individualized services – things that are valuable and not explicitly measured. However, there were strong suspicions from professionals that such things came to matter when satisfaction with meals were measured, although it was unclear exactly how: sometimes satisfaction with meals were not specifically about meals, but with choice or how the meal situation was adapted to the individuals having the meals. This means that, from a
holistic point of view, doing something different might also be consistent with the commission – even if it is unclear if it contributes to higher levels on the quantified indicators.

We could follow struggles and debates in the professional practices of elderly care regarding how indicators mattered. On the one hand, they were displayed on Stockholm’s website and used by customers to choose provider, but on the other hand they were seen, by professionals, as rather inaccurate. Measures regarding, for example, percentage of staff with basic education could be seen as a sign of ambition, but said little, several respondents argued, about actual quality. Customer satisfaction measures were difficult to adhere to, partly because it was difficult to get the clients to answer surveys, and there were obvious problems having clients with dementia answering questions about their satisfaction with services. Moreover, the ambition to have clients participate in daily life – for example by having them setting the table or urging them to rise early in the morning – could often be met with dissatisfaction by clients, although the staff knew that in the long term this would mean that the clients became more involved and felt better. There were nevertheless constant discussions among staff regarding if such practices were coercive, going against individuality and customer choice, or if they were in accordance with their professional ethics, as caregivers, to try to involve also reluctant clients into practices that would be beneficial for them. Multiple things came to matter as valuable in the professional practices – things that were often othered by the accounting practices.

Such discussions also involved documentation. Because of the design of the remuneration system, the formalization of the needs assessment process, and accountants’ willingness to educate managers and co-workers in financial issues, documentation became a different valuation practice depending on how it was done and which other valuation practices it was related to. Documentation, as a professional valuation practice, was to be used as a way to remind the caregivers what had worked and not worked in terms of work processes so they could find ways to improve them. Together with ideas of individualization and routinization, documentation also related to a practice involving an individualized care plan, based on the needs assessments. Every client had a care plan, stating what they needed, and documentation could be used to record deviations from this plan – both in terms of changing needs, and in terms of how practices were carried out. As discussed in the accounting practice section, this could be used to “prove” that clients had more needs and could “level up” with regards to financial remuneration. Professional caregivers learned to do this – to find “the right” deviations that could be used to level up clients; values that mattered in the documentation practices. This was, however, counterproductive from a professional point of view: care practices are situation specific, and documentation of deviations from a plan did not necessarily help to improve work processes. Instead, several provider units tried to develop their documentation in a way that helped articulate issues that were valuable in their professional care practice, rather than document deviations from a plan that would “fit” in a revenue maximization scheme. Again, valuable things came to matter in the professional practices that were othered by more formalized schemes.

Thus, many of the managers and co-workers in our studied administrations and units tried to “strategize” the system: they came up with their own solutions regarding everything from documentation to managing quality indicators. When it comes to the latter, one elderly care provider unit came up with measuring the same indicators as the official ones in two different ways: through interviews with clients, and through co-worker estimations. They could then compare the values on the same indicators – for example customer satisfaction regarding the quality of meals – that emerged from three different valuation practices. If they saw significant differences, they could use those differences as basis for discussions and dialogues on how to enhance service quality. The main concern was, however, to use the two alternative measures to find ways to keep the levels on the official indicators high since these indicators were understood to form the basis of top managers’, politicians’ and customers’ valuation practices.

As part of local strategizing, one elderly care manager on the district level decided to prioritize specialized training, and workplace based training, despite such competence not being measured and accounted for anywhere. This was, however, risky business because this could mean that top managers
and politicians would not see this and criticize her for not keeping the numbers up. This manager said the following:

"We have been searching, day and night, for how to account for how clients feel [and experience the care] in a dementia unit or team. We have worked a lot with dementia here, you see. We have focused on that in our in-house units, and we have a lot of staff with specialist competence. So that is really satisfying. We have made a real difference, I can tell you. But we can’t tell anyone; we have to find a way.”

This manager emphasized the importance of specialist competence. The tradition was, however, still to focus on basic and formal competence and sending staff to courses, because this was what was counted in other practices. We also heard from the staff how important training and competence development was for carrying out qualitative services. One co-worker told us:

"Training and education plays a big part in the development [for better services]. They can be an “aha-moment” when you have worked in care practice for a long time. You learn something new, and you develop. Many colleagues have got a new start, and a new perspective, when they come back from a [competence development] course. Many times, however, what you have done at courses fails [to get an impact in practice] because you don’t have time to practice what you’ve learned, unfortunately”.

Some managers worked hard to make training impact practice more, by including work place training. There were also efforts by education providers to develop workplace-based training courses, but so far it has been difficult to sell them because such training does not show up in the numbers displaying the formal competence of staff. From the perspective of managers, it is nonsensical to incur costs for training or competence development that do not have direct impact on the numerical values accounted for. This may be one reason why the staff with basic training-indicator was scrapped from 2013 in the annual report, although it remained an important indicator internally.

This could be seen as some of the sub-optimizing parts of the control system, but the system was also more multifaceted in that it was not solely built on performance indicators: its basic ideas was to be an “integrated” system; bringing disparate valuation practices together and opening up for a multitude of value creation practices. For example, by following the stipulations of the control system about having dialogues around the connection between commitments and work procedures, and the commission to empower and involve co-workers and clients, practices could be developed towards all kinds of enhanced service quality. One co-workers told us:

"We have work routines, and now we are going through them again. There are constant improvements, and we notice all the time that 'this we can do better’. It is the work-team that sits together and determines how things can be done in a better way.”

Routines were, thus, the basis for professional practices producing value, but they had to be constantly challenged and developed. On the one hand, the control system where provider units can display how they work, and the results they achieve, provides possibilities to benchmark and learn from each other – develop best practices. But on the other hand, such best practices have to be adapted to the teams and specific conditions of the local: each unit has to make up and develop their own routines and value creating practices. One call to arms seemed to permeate the provider units we have studied:

"Flexibility! All the time!”

The underlying understanding of the professionals – managers as well as co-workers – seemed to be that for the system to work well, it had to be flexibly managed: the system had to be strategically exploited in the short term, and developed in the long. In other words, the holistic and contradictory system of Stockholm offered a multitude of possibilities to value professional work differently. Table 6 summarizes the valuation practices of this period.
Table 6: Summary of the period

CONCLUDING DISCUSSION

In this paper, we seek to show 1) how conditions for accountingization comes about, and 2) how accountingization, in turn, leads to the multiplying of value. We do this by alluding to the concepts of performativity, mattering and othering: where some things achieve thingness by coming to matter as valuable, other things do not – thy become othered as non-valuable. This, however, only holds for particular instances of space and time. What comes to matter in some practices – for example political
practices – are effectively othered in, for example, professional practices – only to achieve thingness there after several years, by taking a detour through accounting practices. Things like costs, revenues and customer satisfaction only becomes “real” – achieve thingness – by being constituted as valuable.

Control of everything and conditions for accountingization

There are clear evidence that political consensus about control has been growing in the political practice during the studied 25 years. From being totally the opposite to each other, i.e. clearly polarized in ideological questions such as competition or not, privatization or not, purchaser/provider-split or not, the political blocks started to come closer to each other regarding views of the valuable as conditioned on measurement, even though the political majorities often choose to put different labels on different aspects. For example regarding overall valuables such as “good financial management” the right wingers use harsh labels such as “Keep the budget” whereas the social democrats instead use softer wordings such as “be responsible for the economy”. Over time we have observed a consensus in the budget documents regarding important factors that facilitates the control apparatus. For example there seems to be an agreement that the developed application for the control model (ILS) should be used by the whole administration or that visions and organizational objectives should be extended over the political mandate periods and resting on a responsible basis. Thus, the political majorities came to agree upon a certain control as an important success factor and also the relevance of the existing control model.

This, quite naturally, influenced the accounting practice: this was where much of the models were developed. But it also influenced the professional practice. There were recurring disturbances in the professional practices as practitioners were demanded to do everything from preparing for privatization and competition, to adapt to decentralization and developing competence projects. This formed conditions for certain rationalities to take hold – not least instrumental ones relying on means-ends relationships. This was supported both by the advancement of the control model, including the quality development wheel. Together with sustained efforts by accountants to act as benevolent teachers, as well as extended pressures to document – putting the instrumental rationality into words, and form the basis of practicing it – certain things started to matter as valuable: costs, revenues and quality indicators. As can be seen in the empirical material, this was hard work. But, eventually, accountingization was completed: the control model had “won”.

Accountingization goes out of control: the multiplying of value

It was clear, however, that accountingization was not the solution to all the problems. But it was not such a big problem either. As argued in the theoretical section, what was achieving thingness through the conditions set by accountingization could be managed – but so could otherness. Because the professional practice was so infused with accounting knowledge, they could effectively strategize the system: when other values were seen to matter more, it was possible to play the numbers somewhat in order to deal with otherness.

Interestingly, this seems to have a bearing on the political practice: because politicians only saw the strategized results, they seem to live in the illusion that the simple control model is efficient. This leads to politicians being reluctant to abandon it – despite its apparent shortcomings: because they do not see what is othered, and because otherness is effectively managed, the control model persists. Quite the opposite, the control model instead seem to advance even more. Because there are always problems, and politicians hear about them – sometimes through low scores on indicators, sometimes through other channels – and at the same time have high confidence in the control model, there seems to always be more to control.

This leads to accountingization going out of control in two ways. First because it extends ever more, colonizing the professional practices, making it more and more difficult for these practitioners to strategize the system. For them, the complexity entailed in managing more and more things – the
consequence of more and more things achieving thingness; becoming valuable – instead of, at their own discretion managing what was once othered, eventually may become too much. Secondly, this means that the illusion of control grows: accountingization may lead to a false sense of security as long as competent co-workers can deal with otherness and strategize the system. In that sense then, the political practice has at this stage lost control over the iterative processes of mattering and the accounting and professional practices may develop on their own terms. The different performative spirals in different practices live their own lives and facilitate, through processes of thingness and otherness, a continuous accountingization which feeds the construction and multiplying of values. At the same time, there might very well come a time when accountingization has covered too much, producing both thingness and otherness in such abundance that it can no longer be managed. In such a case, accountingization has gone out of control: it will indeed have left the zone of “real” control, leaving only an illusion left.

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