ECONSTOR
Make Your Publications Visible.

A Service of
ZBW
Leibniz-Informationszentrum Wirtschaft
Leibniz Information Centre for Economics

Schrøder, Ida

Doctoral Thesis

Hybridising Accounting and Caring: A Symmetrical Study of how Costs and Needs are Connected in Danish Child Protection Work

PhD Series, No. 45.2018

Provided in Cooperation with:
Copenhagen Business School (CBS)

Suggested Citation: Schrøder, Ida (2018) : Hybridising Accounting and Caring: A Symmetrical Study of how Costs and Needs are Connected in Danish Child Protection Work, PhD Series, No. 45.2018, ISBN 9788793744370, Copenhagen Business School (CBS), Frederiksberg, https://hdl.handle.net/10398/9688

This Version is available at:
https://hdl.handle.net/10419/209092

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.

https://creativecommons.org/licenses/by-nc-nd/3.0/

WWW.ECONSTOR.EU

Mitglied der Leibniz-Gemeinschaft

COPENHAGEN BUSINESS SCHOOL
SOLBJERG PLADS 3
DK-2000 FREDERIKSBERG
DANMARK

WWW.CBS.DK

ISSN 0906-6934

Print ISBN: 978-87-93744-36-3
Online ISBN: 978-87-93744-37-0

HYBRIDISING ACCOUNTING AND CARING: A SYMMETRICAL STUDY OF HOW COSTS AND NEEDS ARE CONNECTED IN DANISH CHILD PROTECTION WORK

PhD Series 45-2018

Ida Schrøder

HYBRIDISING ACCOUNTING AND CARING

A SYMMETRICAL STUDY OF HOW COSTS AND NEEDS ARE CONNECTED IN DANISH CHILD PROTECTION WORK

Doctoral School of Business and Management | **PhD Series 45.2018**

CBS COPENHAGEN BUSINESS SCHOOL
HANDELSHØJSKOLEN

Hybridising accounting and caring

A symmetrical study of how costs and needs are connected in Danish child protection work

Ida Schrøder

Supervisors:

Jan Mouritsen
Professor
Department of Operations Management
Copenhagen Business School

Lise Justesen
Associate Professor
Department of Organization
Copenhagen Business School

Frank Ebsen
Reader
Department of Social Work
University College Copenhagen

Doctoral School of Business and Management; Copenhagen Business School

Ida Schrøder
Hybridising accounting and caring:
A symmetrical study of how costs and needs are
connected in Danish child protection work

1st edition 2018
PhD Series 45.2018
Print ISBN: 978-87-93744-36-3
Online ISBN: 978-87-93744-37-0

© Ida Schrøder

ISSN 0906-6934

The Doctoral School of Business and Management is an active national and international research environment at CBS for research degree students who deal with economics and management at business, industry and country level in a theoretical and empirical manner.

All rights reserved.
No parts of this book may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, or by any information storage or retrieval system, without permission in writing from the publisher.

Thank you!

I direct my largest and deepest-felt 'Thank you!' to all of you who let me follow your lives and work. To all of you who willingly answered questions and provided me with information during my fieldwork. A particular thanks goes to the "Jensen Family" and to caseworkers, accountants, administrative staff, and managers in the accounting- and child protection departments of the local government where I conducted my ethnography. Without you and your openness, this dissertation would not have been possible. I am certain you will recognise yourself. Hopefully this will not give you the feeling of you, individually, being put on public display. Quite the contrary, I hope it will give you the feeling of being part of a larger project aiming to shed light on the practices of management accounting in child protection work. Besides that, I want to thank you for making my first experience with ethnography joyful. I truly enjoyed all the hours we spent together – including your sense of humour and your critical questions.

A particular Thank you! goes to caseworkers "Marie" and "Marc". You made an extra effort to take time to explain, to introduce me to colleagues, to open up for conversations, and to provide me with information when "something of relevance" was going on.

I am grateful that the Independent Research Fund Denmark believed in my project and fully financed my journey as a PhD Fellow at Copenhagen Business School (CBS).

I want to thank my supervisors – all three of you. Each of you, in your way, guided and challenged me into making a research project, I would never have imagined to be possible. Frank, you guided me in the direction of the project back in February 2011, as I began working at the School of Social Work. Since then, you have kept me on the right path and provided me with the opportunities to make "something more" out of my research. What is more, you used your immense knowledge about child projection work to challenge my points of analysis, and you gave me assurance in times of doubt. Thank you! Lise, the rumour at CBS has it that you are "the best reader". If you are

not sure what this entails, let me explain: When you read a manuscript, you find the one to three uncertainties that make the entire argument weak. Why this is so, you always explain. And you do this with a respect for the work that lies behind it, and the purpose of the manuscript (also when this is completely unclear). Even though going to your office always meant that a lot more had to be done in order to finish the manuscript, this is also what made it clear to me, *what* had to be done. So, a Thank you! goes to you for being such a good reader. Jan, you know, that I am deeply grateful for all the messy, thought provoking, and even constructive conversations we have had. As a supervisor, you let me fly rather than taking me under your wing. Thank you for that!

I am also very grateful that you, Ebba Sjögren, took the role as a bonus supervisor. By meticulously pulling apart my first draft for the dissertation and by giving advice on how to re-assemble it you showed me that you care for the quality of my dissertation as well as for me as a researcher. Thank you!

Thank you! to the research communities that recognised my work by accepting my proposals for presentations and by curiously and continuously discussing it with me. I specifically would like to say Thank you! to TiP at the IT University, to the accounting group at Stockholm Business School and to the Interpretive accounting group. Also thank you Tjerk Budding and Jan Van Helden for giving me an award for the Best PhD proposal at the Public Sector Accounting Conference in 2016. And thank you Mike Rowe and the organisers of the 13th Ethnography Symposium 2018 for giving me an award for the best paper.

I also want to thank colleagues from the University College Copenhagen ((UCC) former Metropol) and from CBS. I feel lucky to be part of such friendly, competent, and international workplaces! From UCC I specifically want to thank Julie Rahbæk, who helped me understand what I was doing during the year I conducted fieldwork. You are an inspiring person and I deeply respect your insights into anthropology. I also want to thank the Head of research at UCC, Tobias Høygaard Lindeberg. Thank you for introducing me to Jan (back in 2011) and for giving me the opportunity to apply to the Independent Research Fund Denmark for a research grant. At CBS, I want to direct a massive Thank you! to two groups of people, who have been equally important in my PhD journey, although in different ways. I want to thank Andreas Kamstrup, Fabian

Müller, and Amalie Martinus Hauge for letting me be part of their 'valuation as a practice' reading and writing group even though I was not a part of their PhD school. You gave me the spirit of learning and developing in a collective. Thank you! The second group from CBS is the PhD group at the Department of Operations Management: Emilie, Johan, Casper, Thorbjørn, Anne, Irene, Victor, Christian, Cheryl, and Kai. Thank you for being so different (you know what I mean) and so much fun to be around. I loved being a student with you!

I was so lucky to get assistance from two students. Thank you Marie Hyldtoft and Natasja Bjørklund for your thorough and timely work.

Then there is my dear family. First of all, I want to thank you, Jutta, my grandmother, who is a retired caseworker in child protection work. Thank you for being the only one in my family who was *really* interested in my research. Thank you Inger and Anker, my parents, for being the way you are, and specifically for babysitting the children a lot during the last half year of my PhD work.

As I write my gratitude, I am also starting a new chapter in my life. A chapter that has nothing to do with this dissertation. My family and I moved to a house in the countryside on the island of Bornholm less than a month ago. I think this move illustrates quite well how you, Nils, Silas and Heiko, my family, have helped me make this dissertation less important than our life together. I am more than grateful for the three of you, and for all the joy, excitement and energy you bring into my life. I am ready to harvest beetroots, to build a treehouse, and to write some books and papers in our soon-to-be office at home.

Thank you all! I see you all as a part of what made my dissertation possible, but I alone take full responsibility for what I have written.

Ida

Content

Prologue: In pursuit of 'the 95,000 kroner boy' 9
Chapter 1: Introduction 12
Research question 15
A symmetrical approach to the study of hybridisation 15
The case: Professional decision-making in Danish child protection work 17
Chapters of the dissertation 21
Chapter 2: Theoretical considerations on how to investigate the practices of hybridisation 23
What is a hybrid? 23
Foucault: Hybridisation behind the scenes of the caring and curing professions 27
New Institutional Theory: Blending and segregating multiple logics 30
ANT: Everything is hybrid and hybridisation is ongoing 33
Relating to theoretical concepts: Accountability, valuation practices and the roles of costs 39
Chapter 3: A symmetrical study of how costs and needs are connected in Danish child protection work 43
Planning, doing and writing up my fieldwork 43
I started out with a "fast" qualitative study 45
Planning for a slow, symmetrical and mobile study of accounting and caring practices 48
How did it go? 68
Chapter 4: The articles 74
Article 1: Making decisions account-*able*: A symmetrical approach to the study of accountability in child protection work 75

Article 2: Making professional decisions good: Producing, maintaining and avoiding hybridity in child protection work 96
Article 3: Modes of timing and spacing professional decisions: On the relationship between costing and caring in child protection work 129
Chapter 5: Concluding discussion 155
Hybridity is continuously produced, maintained and avoided 156
Contributions to existing theories about hybridisation 159
Contributions to PSAR regarding management accounting in caring and curing settings 162
Methodological contributions to valuation studies 164
Symmetry vs. critique 166
Epilogue: Description of the '95,000 kroner boy' 169
English Summary 172
Dansk Resume 175
References 178

List of figures

Figure 1: Accounting, decision-making and caring 20
Figure 2: Interview themes and research questions used in the interview guides 46

List of tables

Table 1: Relationship between PSAR questions and my chosen ANT approach 39
Table 2: Overview of methods and material for the pre-study 47
Table 3: Log of Ida Schrøder's ethnography February 2016 - March 2017 65
Table 4: Sequencing five practices of making decisions good 119
Table 5: Methods and material 138
Table 6: The characteristics of the modes of protecting, maintaining and preventing 147
Table 7: The modes of timing 149
Table 8: The modes of spacing 151

List of Images

Image 1: The ideal set up for shadowing the work of a caseworker 57
Image 2: Three caseworkers are working to appropriate costs for transport 58
Image 3: This marked window transports the information about the appropriation to the accounting department 59
Image 4: Photo collage of some of the places I went to, while following The Jensen Family 60
Image 5: Snapshot of the 'raw' Log of my ethnography 64

Prologue: In pursuit of 'the 95,000 kroner boy'

At the end of the spring semester in 2012, a colleague of mine at the Metropolitan University College[1], Department of Social Work, introduced me to Anne, one of her newly graduated students. Anne told me how she had experienced teachers at the School of Social Work describing economy as unbreakable structures and constraining frames against which her new title as a social worker had no value. This "victimization", as she called it, provoked her. She would much rather, she said, learn about economy on the same basis as her other professional skills (notes from conversation). Not only did these words reveal a bright mind with the ability to follow the advice of Miller and Power (2013, p. 592), who encourage researchers from other fields to "view accounting practices as central to their discipline rather than a merely technical and peripheral activity". The words also nailed the intention of my research; namely to develop knowledge about how management accounting interacts with decisions on the allocation of social services to children and families.

Armed with the confidence that my study was relevant, at least for Danish social work students, I took her recommendation with me into a pre-study about the ways that management accounting is organised and practiced in child protection work. In 2012 I observed decision meetings and interviewed social workers, managers and accountants (see paper 3) in three Danish local governments. One quote has been on my mind ever since; it was from a social worker who said the following: "I questioned whether he was a '95,000-kroner-boy', because I have an inner scale of placement prices, and of what to expect when we reach a price like that"[2]. This was her answer when I asked her why she did not choose the placement supplier she had visited. I never managed to interpret the quote, because the possibilities seemed endless: Was it a price for the boy's life? What was the inner scale about? Where did it come from, and how did it look? Did she calculate the needs, or was it just her way of talking? At one point I dared

[1] Now, since 2018, Copenhagen University College

[2] DKK 95,000 is the monthly payment – about EUR 13,000. The quote originates from the pre-study, which I undertook in 2012-2013 (Schrøder 2014).

to ask the social worker's manager about it in an interview: Was it possible to put a price on helping a child? "No", she quickly replied. I asked her why not. "It would be unethical. It would be like telling the parents 'this is how much your lack of parental abilities costs us'", she answered. At least this answer told me that it was a delicate issue to talk about money around vulnerable families. At the same time, though, it left me even more confused. Because, did the social worker not put a price on the boy she was telling me about? Or, maybe she just compared him to a price, without considering the *value* of helping him? But what did that mean?

In a quest to learn what the '95,000 kroner boy' might be about, I enrolled into the PhD School of Business and Management at Copenhagen Business School, Department of Operations Management in 2014 as an independent PhD fellow. I thought that if I could find a way to explain the quotes and do as Anne had suggested, then at least my study would contribute to making social work education more attuned to the actual practices of handling economic issues in social work. By observing and describing the practices of reaching decisions, I hoped to be able to find out how caseworkers, managers and accountants practically achieved the connection of elements as different as the needs of a vulnerable child, the scales of placement prices, and the costs of services. From my pre-study it seemed that they did so – they made it all connect – although without talking about how they achieved it. At least, as the quotes illustrate, they used quite contradictory expressions for what was going on. This puzzled me.

This puzzlement, and this purpose, meant that I had to abandon the literature I knew. The critical social work literature documented the decay of a profession caused by the doctrines of New Public Management (Banks, 2004; Healy, 2009a; Munro, 2004; Wastell, White, Broadhurst, Peckover, & Pithouse, 2010). The literature on public administration and policy documented the 'assault' on "frontline professionals" and consequently also on citizens and clients as policy makers under the sway of New Public Management tropes enthusiastically reformed public organisations into more modern and measurable units (Brodkin, 2011; Lipsky, 2010 [1980]). These were the narratives that made Anne feel victimised. By deconstructing what New Public Management and its measuring regime had done to what was once a 'good' social work profession, these studies told Anne that her profession was a failure.

In the 2010 edition of the seminal book "Street-Level Bureaucracy – Dilemmas of the Individual in Public Services", Lipsky acknowledges the consequences of the narrative conveyed in the original version. He sets an agenda for research that appreciates the complexities involved in balancing the needs of diverse individual citizens and the overall performances of the public sector (Lipsky 2010, chapter 14). However, as he stays with the idea that the individual fights against the hidden powers of New Public Management, Lipsky leaves the question of how to proceed up to future research. This agenda has indeed been picked up by researchers across social work and social policy in inquiries into how decision-making is managed and impacts on clients (Dall & Caswell, 2017; Høybye-Mortensen, 2013; Mackrill, Ebsen, Birkholm & Leth Svendsen, 2018; Møller, 2018; Svendsen, 2016). A general characteristic of these studies is their ability to leave management accounting out of the investigations as if it was a neutral and external structure they had no influence on or interest in understanding.

Accordingly, I made a choice to draw on the resources of knowledge within the fields of social studies of management accounting and public sector accounting research. With the end of this preface, we leave the confusing thoughts of a social work researcher and enter into the domain of management accounting research.

Chapter 1: Introduction

In this dissertation, I investigate a problem that is currently debated within both the popular, political and academic arenas: Namely, the potential demise of professional decisions, as we knew them before they were transformed by the calculative practices of management accounting. With the investigation of this problem, I take part in a quest for better professional decisions. However, rather than aiming to reveal a possible demise or point out what could be done to make decisions better, I aim to find out how it is even possible to reach decisions, when elements as different as a child's needs and the costs of a service are to be connected in the process. How is it possible, for instance, to count costs and sense the needs of a child at the same time? To be both accurate and ambiguous? Moreover, how is it possible to make conclusions about costs, when a child's life is at stake? The purpose of inquiring into such questions is to investigate the day-to-day work of 'hybridising' accounting and caring practices. I hope my investigation into the different and practical efforts of hybridising accounting and caring will reveal that each decision is the result of a tremendously complex work of valuing, calculating, organising, ordering, connecting, separating, arranging, associating, timing and spacing all the heterogeneous elements that decisions are made of.

How accounting calculations, techniques and tools combine with professional practices has been widely studied and debated within the field of management accounting research. With an emphasis on the roles of accounting practices in decision-making, Burchell, Clubb, Hopwood, Hughes, & Nahapiet (1980) and Hopwood (1983) set out a research agenda to study how accounting *functions* in organisations rather than merely viewing accounting as a technical device that provides information. In the stream of research that followed, management accounting is viewed very broadly as "all those spatially and historically varying calculative practices – ranging from budgeting to fair value accounting – that allow accountants and others to describe and act on entities, processes, and persons." (Chapman, Cooper, & Miller, 2009 p. 1). The key argument is that accounting does not neutrally record the facts and provide them as information. Accounting (i.e. calculative practices) shapes decision-making by selectively giving

visibility to some types of knowledge over other types (Miller, 2001; Miller & Rose, 1990). At the same time, accounting is shaped by the particularities of decision-making processes as information is put to use in different ways. Accounting, for instance, can work like 'an ammunition machine' in political processes, where stakeholders strive to promote particular interests. Whereas accounting can work like a 'rationalization machine' in situations where managers strive to justify previous decisions (Burchell et al.1980).

Despite the argument that accounting both changes the practice where it is put to work and is changed by that practice, most accounting research takes a particular accounting technology, reform or calculative practice as its point of departure. This is not so strange, since accounting research aims to develop knowledge about accounting. Nonetheless, in doing so, the practices where accounting is put to work are represented as something different than the accounting itself; it is 'another' practice with other values, ethics, aims and means. Caring work – such as elderly care and social work – for instance, is often investigated as a practice that is inherently different from accounting practices. The argument goes that social work used to exist without accounting and cost calculations (Bracci & Llewellyn, 2012; Jönsson & Solli, 1993; Lapsley, 2008; Llewellyn, 1998a). This is problematic for two reasons: Firstly, this argument provides a romantic image of a time where the resources for interventions were once endless and without any requirement of coordination and accountability. Accordingly, comparisons with the present state of decision-making will unavoidably reveal less pure and more accounting-driven decision-making processes. Secondly, it makes it difficult to openly explore how accounting and caring are interwoven in day-to-day practices when it is assumed that accounting simply impinges upon caring work from the outside.

Inspired by public sector accounting research (PSAR) I, by contrast, view the combinations of accounting practices with caring practices as a phenomenon of hybriddity (Kurunmäki, 2004; Miller, Kurunmäki, & O'Leary, 2008). As a concept, 'hybridity' denotes either the process of bringing together elements that are normally found separately – hybridisation – or it denotes the outcome – a hybrid – of this process. Accordingly, with this concept it is suggested that accounting co-exists with the practices they are a part of. Management accounting studies of hybridity aim to unravel how hybridity is achieved and what the consequences of hybridity are on various fields

of work. The studies agree that hybridity does not just happen out of the blue. It is generally argued that hybridity, at least to some extent, develops in parallel with the practices that are also transformed through the process of hybridisation (Miller et al., 2008). This might entail reforms that develop over time (Kurunmäki, 2004; Thomasson, 2009; Wiesel & Modell, 2014) or more practical matters of organising in order to bring things together in new ways (Carlsson-Wall, Kraus, Lund, & Sjögren, 2016; Pettersen, 2015; Llewellyn & Northcott, 2005). Whereas these studies point to relevant processes of transformation that help explain under which conditions accounting and caring come to be aligned, they pay less attention to how hybridity thrives and develops in day-to-day practices. This, in part, has to do with the point of departure taken by the majority of the studies. Most studies of hybridisation start out by establishing dichotomies such as calculation / judgement, quantitative / qualitative metrics, economic / social, managerialism / professionalism, and public / private. Then they inquire into the circumstances that make the combinations successful or not and how this affects the phenomena of investigation. In this way, they end up using 'hybridity' or 'hybridisation' as the explanation for why things are mixed differently than they used to be, because they assume that transformation happens from pure to mixed. This is why it is often left unexplained, when and where hybridisation practically takes place; we know, for instance, that the Finnish medical profession calculates prices and sets their own budget targets (Kurunmäki 2004), but we do not know when, where, or how the professionals use this information in their day-to-day work. Do they, for instance, use it when deciding how to operate individual patients? If so, what do they do when the price of operating expenses clashes with the needs of a patient?

With this dissertation, I aim to elaborate on the PSAR regarding how hybridisation between accounting and caring is achieved. However rather than investigating hybridisation from the vantage points of either of the two distinct practices, I investigate hybridisation from within the practical work itself. The aim of this is to gain insight into what happens in the actual and practical work where accounting and caring practices are mixed together. This intention mirrors the call from Miller and colleagues for more research "about the ways in which accounting interacts with, and at times hybridises, as a result of encounters with other types of expertise" (Miller et al.2008, p. 962).

Research question

I pose the following research question:

How, when, and where is hybridisation between accounting and caring practically achieved in professional decision-making processes?

A symmetrical approach to the study of hybridisation

Inspired by Actor-Network Theory (Latour 1993, 2005, Mol 2002), I view hybridity as enacted. This means that I view the particular mixes of hybrids as the result of actions, and as a result of the practices where the action takes place. Sometimes I write about hybridity as an *achievement*, because it is the result of a grand collaboration between many heterogeneous elements, namely people, things, places and times. Other times I write about the *enactment* of hybridity, because I want to underscore that a particular instance of hybridity is a result of the practices that fostered it. The crucial implication of this understanding of hybridity is that it makes it possible to study hybridisation without *a priori* assuming that accounting and caring are fundamentally different practices that each have a pure core. Rather than assuming that a pure kind of professional decision-making – or for that matter a pure 'caring act' – is undergoing a transformation initiated by another pure thing, accounting, I attempt to embrace practices as "hybrid practices". Here, things and persons, the economic and the social, calculation and judgement, as well as costing and caring, are constantly mixed and translated in new ways. I do this by openly exploring how accounting and caring are practically sorted out and mixed together in ways that make it possible to reach decisions about resource allocations to individual children. Just like social scientists have studied how caring work (Jensen, 2001; Mol, 2002) and the economy (Callon, 1998; Muniesa, 2014; Robson, 1992) is performed, I study how the hybrids between them are enacted in processes of professionnal decision-making. What this theoretical approach entails will be unfolded in chapter 2.

With my ambition to study how hybridity is enacted in the everyday practices of decision-makers, then I needed to go and see 'it' for myself. Accordingly, I have carried out an ethnography of the practices involved in professional decision-making in the

accounting- and child protection departments of a Danish local government. Inspired by the symmetrical approach of ANT, I did not let organisational, geographical, or professional boundaries define where or what to observe (Latour 2005, Mol 2002). Instead, I started out in the child protection department, where I followed how hybridity evolved through the processes of deciding how to allocate resources to individual children. I then followed the costs of services as they moved between various practices. This took me to more than 30 different locations throughout the one-year duration of my fieldwork. It all amounted to about 400 hours of fieldwork that gave me detailed insights into how accountants and caseworkers manage to avoid clashes between accounting and caring by continuously connecting and separating them.

The fieldwork was set up with a formal agreement between me as a PhD fellow at Copenhagen Business School (CBS) and the head of the child protection department in the local government. Since I was going to collect information about private citizens, I also applied to the Danish Data Protection Agency for approval of the study. They granted me access, which meant that I had to follow a number of guidelines in regards to the security of sensitive data (see chapter 3). The PhD itself was fully financed by the Independent Research Fund Denmark[3]. This allowed me to take an educational leave from my position as a senior lecturer at the Department of Social Work, Metropolitan University College and instead have my every-day working life at the Department of Operations Management, CBS. This setup in itself helped me approach the phenomenon of hybridity openly, because it created distance between me and my background as a social work researcher. At the same time, it demanded of me that I describe and explain aspects of child protection casework that I had not previously paid much attention to.

I have now briefly introduced what my dissertation is about, why I find this to be of relevance to the field of public sector accounting research, and how I attempt to investigate the hybridisations between accounting and caring. In the following, I present what professional decision-making in Danish child protection work is about, and I elaborate on my argument why this is a relevant case for studying enactments of hybridisation.

---

[3] Research grant 1329-00137B

The case: Professional decision-making in Danish child protection work

I introduce the case of this study by giving a brief historical overview of the various combinations of accounting and caring in decisions to allocate resources to vulnerable children in Denmark. Then I describe the present state of decision-making in Danish child protection work.

A brief historical overview of the various combinations of accounting and caring

In the 18th century, Danish philanthropic institutions auctioned off orphans and vulnerable children to the family or farmer who would take in the child at the lowest price. The families and farmers would calculate their price for fostering a child in accordance with the age and working ability of the child (Ebsen, 2012). The strongest and healthiest children had the best shot at a new chance in life, whereas the most vulnerable children were left in the orphanage, because families and farmers found no use in fostering them. Throughout the 19th century, the status of children changed from being an economic value for families to being sacred and priceless (Zelizer 1994). As social work developed into an organised area of practice and the social work profession was established with the rise of the welfare state in the 1930s, the calculative practices changed correspondingly. It was no longer considered morally acceptable to allocate resources based on cost calculations. Instead, decisions to allocate resources were now to be aimed at helping children in the best possible way and on equal terms, regardless of the abilities and disabilities of the child (Ebsen 2012). However, in the 1980's, as the number of children with social problems increased and a financial crisis forced the Danish state to cut back on support, the social work profession began to develop methods for prioritising resources between target groups (Egelund & Halskov, 1990). From the 1990's onward, the New Public Management, as Hood (1991) coined it, enhanced the quest for more efficient and measurable decisions. Inspired by the private sector, decisions were now made with a reference to budgets, contractual agreements with suppliers, cost control, performance measurements as well as political targets, social legislation and, not least, the needs of the individual child and the ability of the family to care for the child. At the time of writing, devices such as Social Impact Bonds (The Danish Government, 2018; The Askov Foundation, 2018) and scales for screening children and youth (Mackrill, Ebsen, & Antczak, 2015) are being introduced

to Danish local government as a new solution for an outcome-oriented management of resources within the area of social work. It seems that the combination of costs and needs continues to change.

The present state of professional decision-making in Danish child protection work

The aim of Danish child protection work is both to protect children from future harm and to prevent problems later in life (Social Service Act, 2018). As part of the Scandinavian welfare model, Danish child protection work is characterised by a high involvement in identifying children in difficult life situations and a willingness to intervene in families (Bo, Guldager, Zeeberg, & Ebsen, 2011). This concerns children and young people who have been neglected, mistreated, or sexually and/or physically abused. And it concerns children and young people who, for reasons such as poverty, mental issues, or lack of parental abilities, are not developing, or are at risk of not developing, as their peers (Social Service Act, 2018). The notion of *child protection* is somewhat misleading because of the dual aim of both protecting and preventing. I borrow the notion from the English system, where the safety of the child is paramount (Munro, 2011), whereas Scandinavian social work with children is more often termed child welfare work (Höjer and Forkby 2011) due to its more family-oriented focus. I have chosen to hold on to the notion of 'child protection', because it better reflects what is at stake when statutory child protection workers make decisions about how to intervene in the lives of children and families.

Deciding how to intervene in the lives of children and their families is an ambiguous and meticulous process with far-reaching consequences for the individual child and family as well as for public budgets. While in cases of acute protection, the choice of an intervention can be a matter of just implementing a statutory requirement, the process of choosing the 'right' intervention is more comprehensive and more often lasts for weeks, months, or even years. Throughout such processes, caseworkers navigate between getting to know the child as an individual person, and describing the situation of the child as the object of an assessment of the problems and their correspondding solutions (Bo et al., 2011; Møller, 2018). Even though the chosen intervenetion has the purpose of improving the child's situation, it is never guaranteed that it does not harm the child more than it helps (Ebsen, 2012; Egelund, 1997). While a

harmed life is a catastrophe for the child and family, it is also costly for the public sector. In Denmark, 37 % of children received social services in 2017 and this amounted to costs of EUR 2,5 bn. (DKK 18,2 bn.). This is one third of the annual national budget for all social services. By way of comparison, this is only 25 per cent less than the total day care expenditure for all children excluding those with special needs (Statistics Denmark, 2018).

As in all other areas of public welfare, the Danish social service area has undergone a transformation towards more business- and market-like technologies of management throughout the previous 25 years. In 2007, pervasive political pressure to decrease costs and enhance efficiency resulted in a full decentralization of budget responsibility and a reorganisation of the local governments (The Danish Government, 2007). Correspondingly, each local government decides the level of appropriations for the various service areas, and which actions to take in case of overspending. The decentralization of budget responsibility came about at the same time as the Danish child protection system was undergoing a reform of its own. The purpose of this reform was to ensure that the needs of the child were the centre of attention for all decisions about child protection services (National Board of Social Services, 2011). In 2011 it was established by law (Social Service Act, 2018) that these two requirements, decentralised budgets and the 'child first' focus, had to work together. Although it is difficult to know what this dual demand precisely entails, accounting numbers reveal, at least, that expenditure has been stable since (Statistics Denmark, 2018) and so has the number of children receiving services (The Danish Government, 2017). The local governments, in other words, somehow manage to align the costs of services and the needs of children.[4]

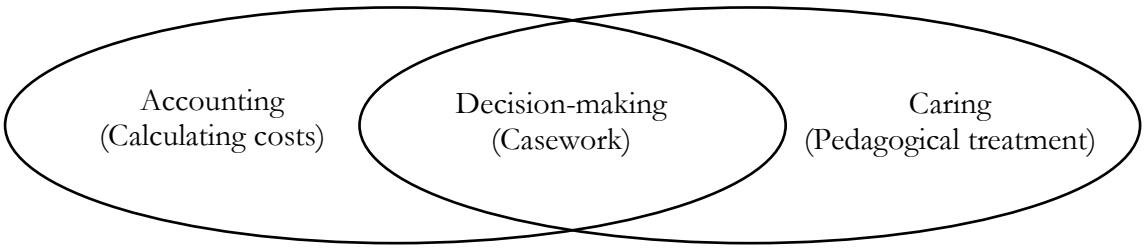
The decentralization of budget responsibility means in practice that Danish child protection departments are organised with a 'cost centre', where statutory caseworkers order the services from private or public suppliers; a so-called purchaser-provider split (Nørrelykke, Zeeberg, & Ebsen, 2011; Siverbo, 2004). The purchase of services is statutory in the sense that the local governments are legally required to provide services when they encounter children who match the legal definitions of having 'special needs' (Social Service Act, 2018). It is, in other words, a violation of the law not to draw a

[4] It is beyond the scope of the dissertation to inquire into the consequences of these changes for children receiving child protection services.

conclusion about how to proceed when a child has special needs. Whether the conclusion is not to proceed, or to act urgently, this conclusion is only finalised, when the conclusion has been accounted for. Correspondingly, statutory social work is organised as decision-making processes and the product of the work is decisions more than it is the transformation of people (Møller, 2018). This means, more specifically, that statutory child protection departments are assessed as to their ability to draw conclusions, where legal rules, individual needs as well as budgetary targets and costs of services are taken into account. It is the dual practice of taking costs as well as needs into account, and this statutory characteristic that makes professional decision-making in Danish child protection work a particularly good case to study hybridity.

More specifically, this means that child protection decision-making takes place between the pedagogical and/or treatment work that aims to improve the lives of children – what is most often associated with "caring" work (Mol, 2008) – and the work of calculating and estimating the costs of services – what is most often associated with "accounting" work (Ezzamel & Robson, 2011). The space of decision-making can be visualised like this:

Figure 1: Accounting, decision-making and caring



The statutory demand to draw conclusions and account for them is pivotal, because it means that even the most complex decisions somehow or other end up with a conclusion. Whereas the accounts of decisions in the area of adult social work – such as decisions about unemployment benefits – pivot around the eligibility of the person to receive a social service (Høybye-Mortensen, 2013), the accounts in child protection work pivot around what is called the "individual needs" of the child (Møller, 2018). Since needs are not measured by costs, they are in one way or the other translated into being associated with a level of costs. This characteristic of the decision-making means

in particular that the "social" (understood as the individual needs) and the "economic" (understood as the costs) are compiled from various sources of information and their relationships are described and accounted for. This gives me something to look at, and trace, when I embark on a study of how accounting and caring are hybridised. By means of comparison, it would be more difficult to trace the enactment of hybridity by looking at a doctor operating, or a social worker playing football with some boys. Choosing this setting as a place to study hybridity also encompasses my ambition to investigate the present state of decision-making. Moreover, by focussing on the practical, mundane work of decision-making, I hope to shed light on something that is often under-exposed in studies where the present is compared with a past.

Chapters of the dissertation

In chapter 2 I review how the phenomenon of hybridity is defined in existing literature and then the two main theories about the practices of hybridisation. I position my own approach in relation to these theories by way of discussing in which way my approach supplements and offers the possibility of a more practice-attuned insight into our understanding of hybridity. I end the chapter by describing how my chosen ANT approach relates to present theoretical debates within PSAR.

Chapter 3 describes how I mobilized the symmetrical approach of ANT in my ethnography of how accounting and caring hybridises. I reflect on my considerations in regards to planning, doing and writing up my fieldwork and give accounts of my fieldwork and what my choices and ways of using qualitative methods amounted to. In the last part of the chapter I give insights into the ethical dilemmas that followed from conducting ethnography that included sensitive information about private citizens.

Chapter 4 is the body of the thesis in which I present the analysis in the shape of three research articles. Article 1 is titled: Making decisions account-able: A symmetrical approach to the study of accountability in child protection work. Article 2 is titled: Making professional decisions good: Producing, maintaining and avoiding hybridity in child protection work. Article 3 is titled: Modes of timing and spacing professional decisions: On the relationship between costing and caring in child protection work.

Before each of the article I provide an introduction, briefly describing it's background and stage of publication.

In the last chapter, Chapter 5, I conclude the dissertation by drawing together the results of the three articles into a discussion about how, when and where hybridisation between accounting and caring is achieved in professional decision-making. I further more elaborate on how this contributes to key debates in PSAR regarding management accounting in caring settings and with methodological developments regarding studies of valuation as a practice. Finally, I also discuss the role of my study in relation to critical approaches to management accounting in caring work.

Chapter 2: Theoretical considerations on how to investigate the practices of hybridisation

> ANT is not a theory. It offers no causal explanations and no consistent method. It rather takes the form of a repertoire. If you link up with it you learn sensitising terms, ways of asking questions and techniques for turning issues inside out or upside down. With these you may go out and walk new roads. But beware: as you walk nobody will hold your hand, there are no assurances. In "linking up with ANT" the art is not to repeat and confirm, but to seek out cases that contrast with those that came earlier. (Mol 2010, p. 261)

In this chapter I review how the phenomenon of hybridity is defined in existing literature and then the two main theories about the practices of hybridisation. I position my own approach in relation to these theories by way of discussing in which way my approach supplements and offers the possibility of a more practice-attuned insight into our understanding of hybridity. I end the chapter by describing how my chosen ANT approach relates to present theoretical debates within PSAR.

What is a hybrid?

Etymologically, the noun 'hybrid' denotes the 'offspring of two animals or plants of different races' (Merriam-Webster, 2017). Accounting, management, and organisation scholars have used "hybrid" as a term that characterizes situations where two or more distinct entities come together and form a new one. Hybrid organisations, hybrid managers, hybrid practices and hybrid professions are increasingly 'discovered' and described in detail, much like they would have been were they new biological species

(Miller et al., 2008, p. 943-945). As hybrids are investigated and theorised they are also described as exceptions to rules. As a certain kind of characteristic that can be conveyed (Knutsson & Thomasson, 2017) for instance, or as a process that happens at the margin of practices (Miller, 1998; Miller et al., 2008). Depending on the context, the hybrid is often viewed as either positive or negative: It might be a driver of innovation (Busco, Giovannoni, & Riccaboni, 2017) and efficiency (Kurunmäki 2004), or it might generate conflict (Pache & Santos, 2015) or even destruction (Fischer & Ferlie, 2013). However, while a hybrid can be seen as a cause or an effect of something else, it is also established as complex because of its inherent ambiguity and multiplicity (Christensen & Lægreid, 2011; Raynard, 2016; Skelcher & Smith, 2015). The complex nature of hybrids is often used as an explanation for the state of things: such as why changes between logics do not happen in radical and complete shifts (Wiesel & Modell, 2014), why professional conduct changes or not (Jacobs, 2005; Kastberg & Siverbo, 2016; Kurunmaki, 2004), and why public administration and decision-making are complex tasks (Christensen & Lægreid, 2011; Thomasson, 2009).

This brief reading across studies of how accounting hybridises with local practices reveals that the research on hybrids is vast and crosses several different fields of research[5]. Correspondingly, attempts to investigate and theorize about hybrid phenomena are manifold, but they are not developed in specific relation to each other. This suggests two things: 1) Hybrids are continuously developing and difficult to demarcate. 2) Hybrids are attributed with specific characteristics as an effect of the research itself: They are treated as both an explanation, and as an empirical phenomenon; as an exception to the rule, and as unavoidable; as a positive and as a negative thing, etc. However, regardless of the definitions, the roles, and the effects of hybrids, there seems to be an agreement across fields of research and theoretical points of view that hybrids pose practical challenges for those involved in being hybrid.

Such practical challenges have been studied within PSAR as interest has increased in how economic reasoning and professional judgement have hybridised (Kurunmäki, 2009). Without specifically naming it a process of hybridisation, many scholars have

[5] Such as research on professions and professionalism (Noordegraaf, 2015), civil society organisations (Hasenfeld & Gidron, 2005), public administration and organization (Christensen & Lægreid, 2011) etc.

questioned and investigated how accounting, 'curative' and 'caring' practices merge and guide professional decisions into what is assumed to be more cost-oriented categories (see, for instance, Carlsson-Wall, Kraus, Lund, & Sjögren, 2016; Kurunmäki, 2004; Llewellyn 1998a; Llewellyn & Northcott, 2005 to name just a few iconic studies)[6]. The key argument is that the pervasive modernisation of the management of the public sector into a New Public Management (Hood, 1991) entailed a shift from "financial literacy to hybridization" among the caring and curing professions (Kurunmäki, 2009; p. 1373). Under which conditions this transformation takes place, and what the consequences of this transformation is, has been widely investigated and debated within PSAR (cf. Broadbent & Laughlin, 1998; Helden, 2005; Hood & Dixon, 2016). It is a multifaceted debate that stretches across various accounting domains such as accountability and control (cf. Abernethy & Stoelwinder, 1995; Bracci & Llewellyn, 2012; Hagbjer, Kraus, Lind, & Sjögren, 2017; Kominis & Dudau, 2012; Laughlin, 1996; Sinclair, 1995), budgeting (cf. Anessi-Pessina, Barbera, Sicilia, & Steccolini, 2016; Covaleski & Dirsmith, 1983; Edwards, Ezzamel, Robson, & Taylor, 1995; Llewellyn, 1998b; Pendlebury, 1994), costing (cf. Briers & Chua, 2001; Chapman, Kern, & Laguecir, 2014; Glennerster, 1994; Llewellyn, 1993, 1998a; Llewellyn & Saunders, 1998) and public sector reform (Broadbent & Laughlin, 1998; Hyndman & Lapsley, 2016; Kurunmäki, 2009; Kurunmäki & Miller, 2011).

Among these debates, a strain of studies with a specific interest in theorising the relationship between professional practices and hybridisation is developing. I have found these studies by first making a very broad search on "hybridity public sector accounting" and "hybridity management accounting" in Google Scholar. I chose to do the search in Google Scholar, because I was looking for studies that were not necessarily related to either business studies as in the database Business Source Complete or social studies as in SocIndex. From the vast number of hits, I selected 83 papers based on titles, abstracts, and the relevance of the journal they were published in[7]. In a second

[6] I elaborate on these discussions throughout the dissertation.

[7] I included papers with titles and abstracts oriented towards versions of hybridity, or similar phenomena regarding the co-existence of accounting and other practices. Terms such as "multiple logics", "mix", and "complex" were included. Included journals were Financial Accountability and Management, Accounting, Organizations and Society, Accounting, Auditing & Accountability Journal, Public Administration, Public Organization Review, Journal of Professions and Organization, and other journals within the fields of public administration, accounting, and organisation.

round, I made citation searches on Kurunmäki (2004), Kurunmäki and Miller (2008), and Llewellyn (1998), which were the most cited papers across the studies I had found. The aim of my search was not to systematically review the evidence of a relationship, but rather to search for theories about a relationship within the field of management accounting research. In this sense, it was as much about finding agreements and underlying assumptions, as it was about establishing the boundaries of the academic debates within PSAR.

For the purpose of drawing out coherence across various research domains, I view theories very broadly as claims about the relationship between two elements (Booth, Colomb, & Williams, 2003). In this case, the theories are claims about the relationship between professional practices and hybridisation. I found that two main theories have developed within PSAR. The first theory is inspired by Foucault and argues that hybridisation happens behind the scenes of caring and curing professionals. The second theory is inspired by New Institutional Theory and argues that decision-making per definition is hybrid, because it always involves multiple and conflicting logics. In the following, I review these two theories by drawing out their underlying assumptions and the implications for the study of how hybridisation is practically achieved. This is what Golden-Biddle and Locke (2007) calls a "synthesized coherence" where I construct intersections between two research programmes (2007, p. 33-34) within PSAR[8]. Rather than ending the review with the theoretical approach of the present dissertation, I have chosen to position the theoretical approach of the dissertation in relation to each of the theories. The aim of this is to specify which elements of the existing theories my study elaborates on, and how my study adds to each of the theories. (Golden-Biddle & Locke, 2007, p. 38). I finally present the ANT argument about hybridity, and the ANT concepts I have compiled, together for my study of how, when, and where hybridisation between accounting and caring practices is practically achieved.

[8] As a means to make a theorised storyline (cf. Golden-Biddle & Locke, 2007) about hybrids consisting of elements of accounting, I have only included research published in accounting journals or papers with empirical material about accounting in the written review. However, the review itself is based on a wider set of literature – see for instance (Breit, Fossestøl, & Andreassen, 2017; Christensen & Lægreid, 2011; Hendrikx & van Gestel, 2017; Skelcher, 2012; Skelcher & Smith, 2015).

Foucault: Hybridisation behind the scenes of the caring and curing professions

In a critical and Foucault-inspired vein, the process of hybridisation is argued to be problematic because it happens "behind the scenes" (Miller et al., 2008; 944) of the caring and curing professions. In this line of thinking, hybridisation involves a subtle change of power relations instigated by the mediating force of calculative instruments as they selectively make measurable and calculable units visual and governable (Kurunmäki & Miller, 2006; Miller, 2001; Miller & Rose, 1990). The key argument is that calculative tools and instruments translate the programmatic aspirations of government reforms into the daily practices of professional organisations (Miller & Rose, 1990). In this way, it is assumed that accounting tools and instruments have agency to modify how professionals act. Accordingly, studies drawing on this approach pose research questions about how the implementation of new calculative instruments, for instance, "create and shape the capacity of individuals to calculate" (Kurunmäki & Miller, 2006, p. 87). Hybridisation then, is often investigated by making a comparison of the practice before and after the implementation of a reform and its implementation of inherent calculative tools and instruments (Fischer & Ferlie, 2013; Jacobs, 2005; Kurunmäki, 2004, 2009, Kurunmäki & Miller, 2006, 2011; Miller et al., 2008).

I want to foreground two implication of approaching hybridisation in this way:

Firstly, when the tools and instruments are given such a dominating role, they tend to overshadow how they are practically put to use. The 2004 paper of Kurunmäki, where she introduces the metaphor of hybridisation to the accounting literature, is a good illustration of this point. Based on interviews, observation of meetings, and collected documents, Kurunmäki (2004) suggests the following: "The traditional skills of the clinician were complemented by a new set of techniques that enabled them to prepare budgets, calculate costs, and set prices." (p. 336). She backs this up with several quotes from managers and practitioners, who proudly explain that they find it useful to, for instance, compare "[h]ow many operations we have to do in order to stay within budget, (and) those (operations) have unit prices" (p. 332). Then Kurunmäki (2004) goes on to document how the transferability of a particular set of accounting tools and techniques made this hybridisation possible. This point is important for the understanding of hybridisation, because it suggests that it is not a 'core value' or a 'core

identity' of the professional workers that transforms. Rather, it is a collection of techniques, skills and expertise that are subject to transformation. Nevertheless, the paper does not unfold what this transformation practically entails in terms of daily work practices. We are still left in the dark about how, when, and where professionals practically combine their newly acquired skills with their existing ones. When do they, for instance, compare costs and operations? While they diagnose, before they choose to operate? Or after operations?

Secondly, academic debates come to pivot around whether professionals passively accept, or actively resist, hybridisation. Several studies have, for instance, found that professions attune to the new ideals of calculated knowledge without being aware that while doing so they throw away what was once a pure professionalism with clearly delineated values and ethics (Kraus, 2012; Kurunmäki & Miller, 2006; Lapsley, 2008). To counter this, other studies feature curing and caring professions that resist hybridisation due to their strong professional identities, values and ethics (Fischer & Ferlie, 2013; Jacobs, 2005; Kastberg & Siverbo, 2016; Kurunmäki, Lapsley, & Melia, 2003). So, despite Kurunmäki's (2004) argument that professions do not have a core, it is still an underlying assumption in most of the studies that professions and their practices *do* have a core that is either hybridised or not. In situations where hybridisation occurs, it is possible, after all, to see it, because a new entity – practice, process or expertise – has been shaped (Miller et al., 2008). Whereas, when a new tool or instrument fails, hybridisation is not occurring (Fischer & Ferlie, 2013). To this end, it is assumed within the Foucault-inspired studies that hybridity has an endpoint where a new entity has taken shape.

Proposition 1: Hybridity is (at least) a dual process

The ontological viewpoint that tools and instruments – or simply "things" – have agency is a key tenet of ANT (Latour, 1988). Indeed, in the paper mentioned above by Miller and Rose (1990), they refer to Latour as a main source of inspiration for their approach to instruments as mediators that make action at a distance possible (p. 2). However, in Latour's more recent writings (cf. 1999, 2004, 2005) he warns that the notion of 'non-human' actors does not mean that things have agency in their own right. Action is a socio-material achievement. Not purely human or purely non-human. Repeatedly, Latour underscores that regardless of how many allies an instrument enrols

into its network, it is never the instrument itself that has the ability to transform actions or, for that matter, transform entire practices. Rather, it is the types of connections between things that have the ability to modify action (Latour 2005 pp. 5, 128-133). Whether or not a thing has power to transform a state of affairs, is a consequence of how it is connected with a state of affairs (Latour, 1986a, 2005). Such connections are visible through the traces they leave behind. This is why he uses the notion of "actor-networks" and suggests following the traces first and then the actors (cf. Justesen & Mouritsen, 2011). The risk of only following instruments (and not their traces) is that they might not carry out the particular role they are assumed to take at all. This might leave the actual action, the practices, in the dark. In Kurunmäki's (2004) paper for instance, we learn that tools and techniques are used by medical professionals. But, did the tools and techniques change anything else other than the medical professionals' ways of talking and comparing? We are left speculating about how the professionals practically use tools and techniques as well as whether their use of them has changed their ways of operating, allocating resources, and talking to patients.

The notion of hybrids is also a key tenet of ANT (Callon & Law, 1995; Latour, 1993). However, in ANT lingo the notion of hybridity means that it is impossible to know *a priori* who, or what it is, that acts. It can be a manager just as well as it can be a spreadsheet (Callon & Law, 1995) – it can be the costs of a service just as well as the bruises on the body of a child that has been beaten up – it can be a legal paragraph or a social worker. Correspondingly, I study 'hybrid practices' by treating what goes on in the practical work of decision-making with equal attention, symmetrically. This means that I approach the production of the various elements of accounting and caring and – more particularly – the movements between them with equal attention regardless of what kind of element and movement is at play. It is, for instance, just as important to pay attention to the slip of paper that makes a decision change the path of direction as it is to pay attention to the emotions of the accountant who has to solve a tricky price discrepancy. Similarly it is just as important to pay attention to separations between accounting and caring as it is to pay attention to connections between them, because in order to be connected, things first have to be separated (Latour 1993).

This makes hybridity a constantly changing and very messy process that better resembles the actual work of organisations today than the idea of two stable practices that

are brought together to form a new practice (Law, 2004). It is also very similar to the way Miller et al. (2008) define the role of accounting in processes of hybridisation. They write that "accounting, we suggest, is constantly engaged in a dual hybridisation process: seeking to make visible and calculable the hybrids that it encounters, while at the same time hybridising itself through encounters with a range of other practices and disciplines" (p. 944-945). However, rather than finding a way to approach this dual process, Miller and colleagues insist that the process of hybridisation ends with a newly formed hybrid. With a symmetrical approach to hybridity it is possible to take seriously the notion that practices are messy and that hybridity is (at least) a dual process. This is done by letting the actors themselves unfold the patterns of what they do (Latour 2005, p. 24). Rather than searching for how a tool or a practice influences something else, ANT claims "that it is possible to trace more sturdy relations and discover more revealing patterns by finding a way to register the links between unstable and shifting frames of reference" (Latour 2005, p. 24). My ambition is that this will make it possible to finally study how hybridity is both achived and achieves to make connections across fields of work that would otherwise remain unconnected as Miller and colleagues note (Miller et al., 2008).

New Institutional Theory: Blending and segregating multiple logics

We now turn to the study of hybridity through the lens of New Institutional Theory. Within this approach, recent studies have raised the question of how multiple and conflicting logics – such as professional, managerial, administrative or specific governance logics – co-occur (Pettersen, 2015; Lounsbury, 2008; Pettersen & Solstad, 2014; Polzer, Meyer, Höllerer, & Seiwald, 2016; Rautiainen & Järvenpää, 2012). Although these studies do not necessarily aim to develop the notion of hybridity, the research-interests reflect the notions of hybridity that are studied by the Foucault-inspired scholars. The key argument is that actions – such as decision-making – are guided by multiple and sometimes even contradictory logics. In order to gain insight into what this practically entails, Lounsbury (2008) has suggested that scholars should study "practice variances" (Lounsbury, 2008). This has been taken up in several studies illustrating how multiple logics are combined in a variety of ways that make it possible for action to endure despite the inherent contradictions characterising hybrid public

organisations (Pettersen, 2015; Pettersen & Solstad, 2014; Polzer et al., 2016; Rautiainen & Järvenpää, 2012; Wiesel & Modell, 2014). To a large extent, the view that hybridisation occurs when conflicting logics co-exist in professional practices, reflects the 'programmatic' tenet of the Foucault-inspired studies. However, the New Institutional Theory-inspired studies add to the Foucault-inspired approach to hybridisation in two decisive respects: 1) They argue that hybridisation can be partial. 2) They search for variance in the constellation of hybrids.

Wiesel and Modell (2014), for instance, argue that the existence of hybridisation can be tested by identifying the partial shifts from one logic of governance to another in the development of discourses over time. And Pettersen (2015) specifies that logics are mixed together through communicative actions and through producing documents as meeting places for the translation between professional knowledge and managerial metrics. In this way, their conclusions about whether or not hybridisation exists are less closed off than in the Foucault-inspired studies and entail suggestions about the specific meeting places and variances in practice that allow for logics to be mixed. A recent paper by a group of well-known scholars within New Institutional Theory (Polzer et al., 2016) aims to conceptualise these variances in terms of different "types of hybridity". In their paper on the reform of a public financial and management system, Polzer et al. (2016) specifically argue that the layering of logics create hybrids consisting of elements that are "added on top of, or alongside, each other" (p. 87) as opposed to the blending of logics which creates a new amalgam. Although this finding adds to the Foucault-inspired studies by arguing that hybridity involves a systematic ability of professionals to combine and separate logics, it also assumes that variances in practice can be pinned down by means of analysing responses to conflicting logics.

To me it seems the attempt to foreground practice variance is not successful when the studies insist that practice can be understood with reference to different constellations of logics. It makes it difficult to view hybrids as anything else than abstract endpoints, which have been coordinated into taking place by some undefined actors. The actual actors who connect, replace, combine, segment, and layer the logics are simply not investigated. Nevertheless, the suggestion of the New Institutional Theory-inspired studies that we should study how action endures despite multiple and conflicting logics is important, because it underscores that action always involves more than one logic.

So, what I bring with me from the New Institutional Theory is that hybridity varies according to the place of hybridising and that hybridisation often involves the combination of more than two elements. However, I need to depart with all the talk about logics. Where are they? Where do they come from?

Proposition 2: Hybridity is enactments of multiplicity

The suggestion that it is possible for multiple and conflicting elements to be present together sounds equally likely in New Institutional Theory as in ANT. However, it has a completely different meaning. The notion of multiplicity within New Institutional Theory can be described as perspectivalism (Mol 1999, 2002): In suggesting that there are conflicting elements it is the ways of looking at a particular practice that are multiple. The practice – or object – itself remains the same; stable and untouchable. This explains why New Institutional scholars developed the notion of decoupling (cf. Covaleski & Dirsmith, 1983). Because when perspectives clash, then it is not possible to see through both of them at the same time. Instead, the perspectives have to be decoupled, as in disengaged, from each other, for instance by the use of a "two-way window" as Llewellyn (2001) has suggested. By contrast, in my study, which is in line with the ANT understanding, I take the ontological viewpoint that it is reality that multiplies and not the eyes that behold it. Annemarie Mol (1999, 2002) explains what this entails:

> Talking about reality as *multiple* depends on another set of metaphors. Not of those of perspective and construction, but rather those of intervention and performance. These suggest a reality that is *done* and *enacted* rather than observed. Rather than being seen by a diversity of watching eyes while itself remaining untouched in the centre, reality is manipulated by means of various tools in the course of a diversity of practices. Here it is being cut into with a scalpel; there it is being bombarded with ultrasound; and somewhere else, a little further along the way, it is put on a scale in order to be weighed. But as a part of such different activities, the object in question varies from one stage to the next. Here it is a fleshy object, there one that is thick and opaque and in the next place heavy. In performance stories fleshiness, opacity and weight are not attributes of a single object with an essence which hides. Nor is it the role of tools to lay them bare as if they were so many *aspects* of a single reality. Instead of attributes or aspects, they are different *versions* of the object, versions that the tools help enact. They are different

> and yet related objects. They are multiple forms of reality. (Mol 1999, p. 77, italics in original).

So, instead of expecting that I can study the practices of hybridity by enquiring into different ways of observing – i.e. talking about and expressing opinions about – accounting and caring, I approach hybridity as enacted. More specifically, I view hybridity as the achievement of coordinating the multiple versions of decisions that are continuously enacted. What comes first? Hybridity or multiplicity? Practices or tools? In my opinion, they are intertwined. They constitute each other. This is the dual process that Miller and colleagues (2008) were mentioning. One suggestion from ANT scholars is to stay at ease with this. Theory is supposed to be a mess, because it is supposed to help you write something about mess (Law, 2004; Mol, 2010). Another suggestion, as already mentioned, is to let the actors do the ordering, the coordinating, the connecting, the separating and the patterning of the empirical material.

ANT: Everything is hybrid and hybridisation is ongoing

To say that practices are hybrid is a premise in ANT (Blok & Elgaard Jensen, 2011). This is because any action, any distinction, any thought, any thing and even any body is the result of the links made between heterogeneous elements. Take accounting numbers, for instance, as Robson did in 1992. A number does not have the ability to move and persuade by itself. It is made strong by the network of heterogeneous elements that give it the ability to move, to be recognised, and to be combined with other numbers. This involves acts of writing to provide mobility and visibility across different places. However writing a number on a table surface does not provide the same amount of mobility as writing in software which is connected with other software systems. This is why the number on the table surface has less power to give a convincing account of the information it draws together than the number in the software system. According to this view of the world, the number is hybrid in the sense that it is made up of various kinds of actions and materials, while it simultaneously draws together information from distant places and presents it in a new way at a new place and a new time. What is important to notice is that the number is not made strong by the amount of 'allies' but by the links they make, and make possible.

When new links are made – for instance between a budget target and a decision to grant home counselling to a family – they might have the ability to modify the choice of service or the importance of the budget target or both. Latour (2005) describes the situation where an entity or – in this case a practice – is transformed as a process of *translation*. Within social studies of accounting the notion of translation has been picked up as a concept that shows how readymade accounting technologies are never simply diffused or implemented into practices, but are themselves transformed in the process (Briers & Chua, 2001; Latour, 1986a; Preston, Cooper, & Coombs, 1992). Preston et al. (1992), for instance, illustrate the ongoing translation process that takes place in the process of "bring[ing] economic logic into hospital management" (abstract). In their study, they argue that the budgeting system is fabricated in an ongoing translation process, where not only the management practices are transformed but also the roles and tools of the budgeting system are transformed into taking up new issues such as the particularities of medical facilities or the cost of new software (Preston et al. 1992; p. 579-581). This study is a good example of how accounting scholars have used ANT as a means to trace how accounting technologies develop into strong actors with the abilities to transform practices.

The ambitions of accounting studies of 'accounting in the making', and accounting studies that trace how new accounting technologies came to be accepted in the first place (Justesen & Mouritsen, 2011, p. 170-174), both resemble the ambitions of the accounting studies of hybridisation I have reviewed above. In his 1993 book "We have never been modern", Latour writes that new mixtures are created through translation (p. 10). However, since accounting studies places themselves within accounting technology, their scope of translation (or hybridisation) is also limited by this accounting technology. This means that they fail to see what happens when the technology is not present; when it is brought to new places and translated into yet new ways, or, possibly, when it is transformed into being something completely different. Indeed, this is one of the points where ANT studies have been criticised: Namely for showing that translation stops when the transformations have been stabilized, because this tended to suggest that networks (or in this case hybrids) existed alone (Law & Hassard, 1999; Mol, 2010). Rather than showing how links were created in multiple ways that in turn modified the roles of things in multiple ways, ANT came to show how actor-networks were made into strong and homogenized 'things' and practices through

translation. As a reaction against this application of ANT, Law, Mol and also Latour in his later writings, emphasize that translation is *on-going* and *multiple* (i.e. Latour, 2005; Law, 2004; Law & Hassard, 1999; Mol, 2002).

Mol (2002) makes this movement explicit by choosing to use the notion of enactment rather than translation or performance in her seminal book on multiplicity (2002). As she writes in the preface: "Since enactments come in the plural the crucial question to ask about them is how they are coordinated" (Mol 2002; preface). Together with Law she introduces the notions of 'modes', 'ordering' (Law 1994), and 'coordination' as words that better resemble the ANT ambition to search for the multiple ways in which links are made between elements that continuously move and take on a variety of roles (Mol 2010). This goes well with my study of how accounting and caring practices hybridise. Rather than looking through the eyes of one accounting technology, or from caring to accounting or the other way around, I look at how the co-existence of accounting and caring is handled in a variety of ways by ordering, connecting and separating the elements that move back and forth between them. To this end, and in addition to what I have already suggested about hybridisation, I also suggest that hybridisation involves processes of separating conflicting versions of reality, because this might be a way to maintain both versions. Hybridity then, is not only ongoing; it can also go in several directions (Latour 1993).

In the introduction to this chapter, I use a quote by Mol (2010) to set the scene of the theoretical approach of the dissertation. This quote underscores that my theoretical approach offers no causal explanation and entails no detailed guidelines for how to proceed in my investigation. My definition of hybridity as ongoing and multiple makes this clear; it is not a model to fit the empirical material into. Rather it is a phenomenon that takes place. In order to trace and describe hybridisation between accounting and caring, then, I have to go and observe it for myself and let the actors show me how, when and where it takes place. As I argued in the description of the case in chapter 1, I have chosen decision-making processes in Danish child protection work as the place to observe hybridity. Correspondingly, I have a third proposition to make about how to approach hybridity: I can observe hybridity in processes of decision-making.

Proposition 3: I can observe hybridity in processes of decision-making

I have established that I view hybridity as an ongoing achievement of ordering, connecting and separating multiple realities. Correspondingly, I have argued that the practices of hybridity are messy and have to be studied as such. In chapter 1, I argued that processes of decision-making in the area of child protection work provide a fruitful case to study hybridisation, because these decisions entail the work of describing and accounting for each of the choices made along the way. In this section, I describe how I view the empirical phenomenon of decision-making as a place where hybridisation between accounting and caring practices is practically achieved. I mobilise concepts from several ANT scholars (Callon & Law, 2005; Callon & Muniesa, 2005; Heuts & Mol, 2013; Law, 1994, 1996; Mouritsen & Kreiner, 2016) as a means to compile an understanding of decision-making that is stable enough for me to hold on to, yet fragile enough to let the actors manipulate. I first present my overall understanding of professional decision-making and then I present the concepts I use to describe the various patterns of decision-making in each of the papers.

Professional decision-making has been described as processes of making *judgements* about which individual needs, resources and conditions should be taken into account in decisions about future courses of action (cf. Llewellyn & Northcott, 2005; Pettersen & Solstad, 2014). However, the notion of *judgement* is often associated with qualitative, ambiguous, abstract, and tacit knowledge, that only professional groups are trained to master (Abernethy & Stoelwinder, 1995; Pettersen, 2015; Lapsley, 2008; Llewellyn, 1998a). When such 'judgements of qualitative knowledge' are discussed in relation to management accounting it is an obvious step to contrast them with 'calculations of quantitative knowledge'. While the qualitative/quantitative divide may not be explicitly mentioned, it is noticeable in most studies in the field of PSAR. In Power and Miller's review of the roles of accounting in organisations, for instance, they contrast the 'economising' role of accounting with professional modes of thinking:

> (…) we need ways of requiring or inspiring medical professionals to *begin* thinking in terms of the costliness of the myriad of decisions they take daily, and even thinking of the potential profitability of one treatment relative to another, or one specialism or type of intervention relative to another. (Power & Miller 2013, p. 560, italics added)

What Power and Miller are more specifically saying in this quote is that there is a baseline to professional 'thinking' which is not about quantitative measures of costlyness and profitability; that professional thinking to begin with has an essence different from the essence of calculating (cf. Karpik, 2010).

Viewed through the symmetrical lens of ANT this predefined distinction between judgement and calculation is problematic, because it makes it difficult to investigate how, when, and where distinctions are drawn in the first place. If it is assumed that a judgement is a purely qualitative act, and a calculation a purely quantitative act, how then do medical or caring professionals draw distinctions between the one and the other? The ANT argument is that they do not necessarily draw distinctions between qualitative and quantitative knowledge, because the two 'kinds' of knowledge do not exist independently of each other. If professionals do draw distinctions between qualitative and quantitative knowledge then it is a result of the practical circumstances of the particular decisions. This is why ANT scholars suggest investigating the work of drawing distinctions as a practical matter rather than as a pre-existing order (Callon & Law, 2005; Callon & Muniesa, 2005). Accordingly, in my view of professional decision-making, I make an effort to not conceptualise knowledge as either qualitative or quantitative. Instead, I view both judgement and calculation as being processes of "arraying and manipulating entities in a space in order to achieve an outcome, a conclusion" (Callon & Law 2005, p. 719). In this way, I direct my attention towards the variations in processes and organisational arrangements that lead to conclusions – regardless of the kind of knowledge they entail.

Through the symmetrical lens of ANT then, professional decisions are achieved through processes of organising information in a way that makes it possible to choose between alternative courses of action. To use Latour's words, decisions are places where elements that would otherwise be far apart and possibly unrelated are "drawn together" (Latour, 1986b). This entails the work of delimiting difficult definable situations by attributing them with properties that produce distinctions (Callon & Muniesa 2005, p. 1231, 1235). Such properties can be both quantitative and qualitative. What is important, though, is the movements between them and how the properties are included, excluded, and associated with each other. With this definition of decision-making, conclusions are reached through a linear process moving from problem to

solution. Callon and Muniesa (2005) suggest viewing it as a three-step process of arranging, associating, and achieving a conclusion (see paper 3). But the point of defining decision-making as a *process* is not to suggest that decisions move in a stable and linear process from problem to conclusion. The point is to foreground that distinctions are attributed as properties of the problem at stake throughout the process. To this end, I view the causal relationship between problem and solution as enacted in the process of decision-making (Cabantous & Gond, 2011; Cabantous, Gond, & Johnson-Cramer, 2010).

If you hold the ontological view that reality is multiple, and at the same time this understanding of decision-making, it is clear that decisions do not follow a linear process. Decisions are, just as objects are, enacted in practices. Now, decision-making is both a process of drawing things together and the result of the multiple practices through which decisions are enacted. More specifically, the practices of decision-making are all those activities that are done in order to finalise decisions. As I made clear in the description of the case, this entails everything from talking with children to negotiating prices for care services. To this end, decision-making is a means to hold together diverse practices while the decisions themselves at the same time are enacted through the practices. I view this as a dual relationship, where decision-making achieves the connection of practices at the same time as decision-making is multiplied in the various practices they connect (cf. Law, 2002). The decision to place a child away from his or her parents, for instance, might be a disaster in setting of the parents, a good solution in the setting of the caseworkers and a budgetary challenge in the setting of the manager. This does not mean, however, that it is impossible to reach a conclusion about how to proceed. It simply means that the multiple versions of the decision are somehow ordered into co-existing in the process of reaching a conclusion. To use John Law's words, decisions are "coordinated and performed *as if they were the same*, as if they were a singularity" (Law 2002, p. 160, italics in original).

All in all, I view decision-making more as a way of organising work than as a matter of coming to an endpoint. This reflects the argument of Mouritsen and Kreiner (2016) that decisions are ongoing, and resemble processes of unfolding new possibilities, just as much as they resemble processes of narrowing down possibilities. Each time a

decision is reached, a series of events must be tended to and decided upon; and the consequences of the decision evaluated.

Relating to theoretical concepts: Accountability, valuation practices and the roles of costs

In this section, I describe the concepts I have employed and developed along the way – throughout my fieldwork and through analysing the material and writing the papers – as a means to describe patterns within the practices of hybridity. The concepts serve a dual purpose: They are, first, tools for clarifying and making it possible to describe the patterns within the hybrid practices I have been studying (Mol 2010). They are, second, tools for relating these patterns with existing research; or, in the words of Latour (2005) to make the study interesting by "plac[ing] it between other things" (p. 138). More specifically, I have chosen the concepts based on their ability to relate the practices of hybridity to three key questions in the ongoing debates within PSAR regarding the hybridisation of accounting and caring practices. See table 1:

Table 1: Relationship between PSAR questions and my chosen ANT approach

Article	PSAR question	ANT approach
1	How do the pervasive calls for enhanced **accountability** impinge on care practices?	By mobilising a **symmetrical approach** to the study of accountability, it becomes possible to foreground how it is possible to connect multiple accountabilities instead of *a priori* assuming that caring is weaker than accounting.
2	Under which conditions do multiple and conflicting **values** co-exist?	By mobilising **valuation as a practice** rather than value as a noun, it becomes possible to investigate how multiple values are coordinated into co-existing in the activities of making decisions good.
3	How are **cost calculations** and information involved in professional decision-making?	By transferring the **broad and processual view of calculation** to professional decision-making it becomes possible to investigate decision-making as ordering processes that involves timing and spacing of information rather than a linear and rational procedure.

The purpose of these three conceptual approaches is to develop an analytical strategy that encompasses the ontological view that hybridity is multiple, enacted and coordinated in practices. In this way, I have used the concepts to make a movement from studying hybridity as an outcome towards studying the practices that precede the achievement of 'being accountable', of 'co-existing', and of 'using information' in decision-making processes. My overall proposition is that in making this movement it becomes possible to answer my research question: How, when, and where is the hybridisation between accounting and caring practically achieved in professional decision-making? This means, more specifically, that I answer my research question by conceptualising decision-making processes in a way that allows me to analyse various practices of organising hybridity. In relation to ongoing debates within PSAR, I suggest that hybridity can be approached as a practical matter of organising multiple account-abilities, multiple valuation practices, and multiple modes of timing and spacing professional decisions.

In article 1, I employ a **symmetrical approach** to the question of how multiple accountabilities are possible. When employing a symmetrical approach, a key tenet is to explain how things come to relate and differ rather than simply assume that distinctions exist already. I have already described this in detail above. When applied to the study of accountability, the means of visualizing accounts and of making these accounts durable are foregrounded rather than the relationship between account-giver and account-receiver. This means that I can analyse the practical means that make it possible for caseworkers to be accountable to multiple and sometimes conflicting demands for accountability. In this way, I can foreground the work of making connections between accounts that are most often assumed to be conflicting. However, rather than starting out with the assumed conflict, I start out by investigating how accounts of costs and needs are *made different*. In a next step I investigate how, when, and where it is possible to account for the connection between costs and needs. To foreground this ambition, I ask how connections between costs and needs are made account-*able* – with a dash to underscore that it is not enough to establish a connection, the connections also have to be made visual to others. The overall contribution of article 1 is framed as a methodological contribution to qualitative studies of account-ability.

In article 2, I mobilise the notion of **valuation as a practice** as a means to investigate how multiple values are coordinated into co-existing in the activities of making decisions 'good'. By making a movement from viewing value as a pre-existing quality of an object towards viewing valuation as a practice, the key concern becomes "how values have become in the first place" (Kornberger, Justesen, Koed Madsen, & Mouritsen, 2015; Muniesa, 2011). The argument of the new field of valuation studies (Helgesson & Muniesa, 2013) is that such a movement is essential if scholars want to understand how proliferating measurements, evaluations and calculations play a role in the practical work of welfare professionals (Dussage, Helgesson, & Lee, 2015a). The argument reflects the tenet of the symmetrical approach. Rather than viewing values as abstract attributes of various domains " – price as economic value, fairness as an ethical principle, efficiency as an organizational ideal –" (Dussage et al., 2015a, p. 6), Dussage and colleagues (2015a) make the study of values a practical matter of how they develop and come to relate.

In the second article of the dissertation, I (together with a former PhD colleague) use this approach to open up the study of the relationship between costs and needs by investigating which other criteria than costs and needs are used to establish the value of a good professional decision. Rather than assuming which values decisions are measured by, we find inspiration in Heut's and Mol's (2013) notion of 'registers of valuing', where the practices of valuing are teased out from the activities done to improve 'products'. In our case, the product is a decision. In the article, we trace how, when, and where registers of valuing are constituted in the decision-making processes, and we map out how the different, and sometimes conflicting, values are sequenced into co-existing. We develop the notion of *sequencing* as a means to describe the ongoing process of hybridisation. Accordingly, this article contributes to PSAR on hybridity in a similar way as the overall dissertation but also more specifically by offering a new term to describe the practical work of achieving, avoiding, and maintaining hybridisation.

In article 3, I use the **broad and processual view of calculation** to approach decision-making as ordering processes. By viewing these orderings as a three-step process I gain a nuance that gives me more places to look for costing and caring than if I had concentrated on analysing the outcome of decision-making. I use John Law's (1994)

notion of **modes of ordering** as a means to describe the variations between the ways costing and caring come to relate to each other in decision-making processes. In doing so, their relationship is unfolded more as a practical matter of timing and spacing information than one of negotiating between a calculated cost and a judgement of needs. I view these modes of timing and spacing more as patterns expressed by the actors own actions (Latour 2005, p. 25) than as actor-networks. I draw the distinction between modes of ordering and actor-networks in their ability to capture the actions of actors. I use 'modes' as descriptions of patterns of organising related to a particular orientation and a practical, material situation (Law 1994). This means that modes express points of view as well as practical arrangements. In comparison, an actor-network is completely flat – i.e. it does not include any pre-existing assumptions in the description of the practical work (Latour 2005, p. 128-133). The latter is an advantage in studies of how heterogeneous elements come to be singularised into a strong actor. However, since the purpose of the third article is to investigate the multiple ways accounting and caring come to relate, the notion of modes were more fitting. This third article contributes to PSAR in terms of the roles of costs in professional decision-making. It does this by describing three modes of timing and spacing information that each causes costing to have a different role in relation to caring.

Chapter 3:
A symmetrical study of how costs and needs are connected in Danish child protection work

> … even if objects differ from one practice to another, there are relations between these practices. Thus far from necessarily falling into fragments, multiple objects tend to hang together somehow. Attending to the multiplicity of reality opens up the possibility of studying this remarkable achievement (Mol 2002, p. 5).

Planning, doing and writing up my fieldwork

As I started collecting material for this dissertation during a pre-study in 2012, I was hoping to be able to pinpoint the instances where accounting knowledge interfered with professional decision-making (Schrøder 2014). Informed by social work research, I knew that pervasive calls to take the costs of services into account had caused a decline in the quality of professional decisions (Healy, 2009b; Munro, 2004; Nørrelykke et al., 2011). And this to a degree where it had led to a break down in the placements of vulnerable children (Egelund, Jakobsen, Hammen, Olsson, & Høst, 2010). My idea was that by scrutinizing the decision-making processes, I could pinpoint instances where (the presumed hidden) pressures to take costs into account became so forceful that the choice of service was transformed into being about costs rather than about the needs of the individual child. It was, in Latour's words (2005, p. 87ff), a study of "matters of facts": A study about how facts about costs were constructed as being more important than discretionary knowledge about the situations and needs of children. I considered this problematic because I assumed that the discretionary

knowledge of the caseworkers somehow disappeared in the process and gave way to costing information that had nothing to say about the needs of the individual children.

During my observations, interviews and subsequent analysis of the material however, I became increasingly confused about the relationship between accounting knowledge and the knowledge about the needs of children. In my first writings I conceived this as a discrepancy between theory and practice (Schrøder, 2012). Informed by studies of management accounting as a practice (Miller & Power, 2013; Mouritsen, 1997, 2014), I progressed into describing how various practices of setting boundaries, adjudicating and offering techniques for calculating were interwoven with discretionary decisions (Schrøder, 2013, 2014, 2015). In this way I dissolved the boundary between what I had taken to be two different perspectives on decision-making. But I was still wary of reaching any final conclusions about the relationship between the practices of management accounting and those of professional decision-making. The problem was that the material I had collected was aimed at capturing speech acts on the differences and overlaps between accounting and professionalism, as if they existed as two distinct perspectives on decision-making. Correspondingly, the material mainly gave me insights into how accountants, caseworkers and their managers talked *about* the relationship and not so much *how* the interrelationship between management accounting and professional decisions was practically achieved. One accountant, for instance, described her own knowledge as being "box-like", whereas the knowledge in the child protection department was "like an amoeba", changing its shape in accordance with needs. Although, these are interesting metaphors in the sense that they give knowledge a material shape that allows accounting and decision-making to be compared in terms of the 'shape' of the practices, they also hide what is inside of them by putting the practices into differently shaped forms. This made it difficult to draw any final conclusions about the interwoven relationships I was trying to write about. I did not have the empirical material to back up my suggestions, nor was I at all certain about what it was, I was suggesting.

In this chapter, I unfold how I mobilized this uncertainty into a movement from a "fast" qualitative study towards an experiment in "*slow*ciology" (Latour 2005, pp. 122, 165-246). With the notion of a slowciology, Latour emphasis that research should investigate how things came to be connected rather than starting out with assumptions

about how things ought to be connected. This takes time, because it asks of the researcher to pay attention to all the steps and details of the practices under scrutiny. In comparison with the majority of qualitative social science studies it is a slower process, because it is not possible to make 'short cuts' by explaining the observed with pre-defined notions such as 'accounting' and 'caring'. Rather, the aim is to explore how the relationship between 'accounting and caring' develops. This meant that I had to abandon the idea that accounting somehow 'stood above' and impinged on decision-making. This was a movement away from using methods as procedures to gain insight into a predefined relationship between accounting and caring. Instead methods were improvisations that helped me foreground how, when, and where accounting and caring were connected and separated. I first describe how the tenets of my "fast" qualitative pre-study tempted me to jump to conclusions and how I resisted that temptation. Then I describe how the experiment of a "slowciology" opened up the investigation of connections between accounting and caring that I had not seen before. This at the same time posed new, and different, challenges. In article 1, I describe the advantages of the *slower* approach. Before that, I will in this chapter describe how I used the challenges as ways to gain insight.

I started out with a "fast" qualitative study[9]

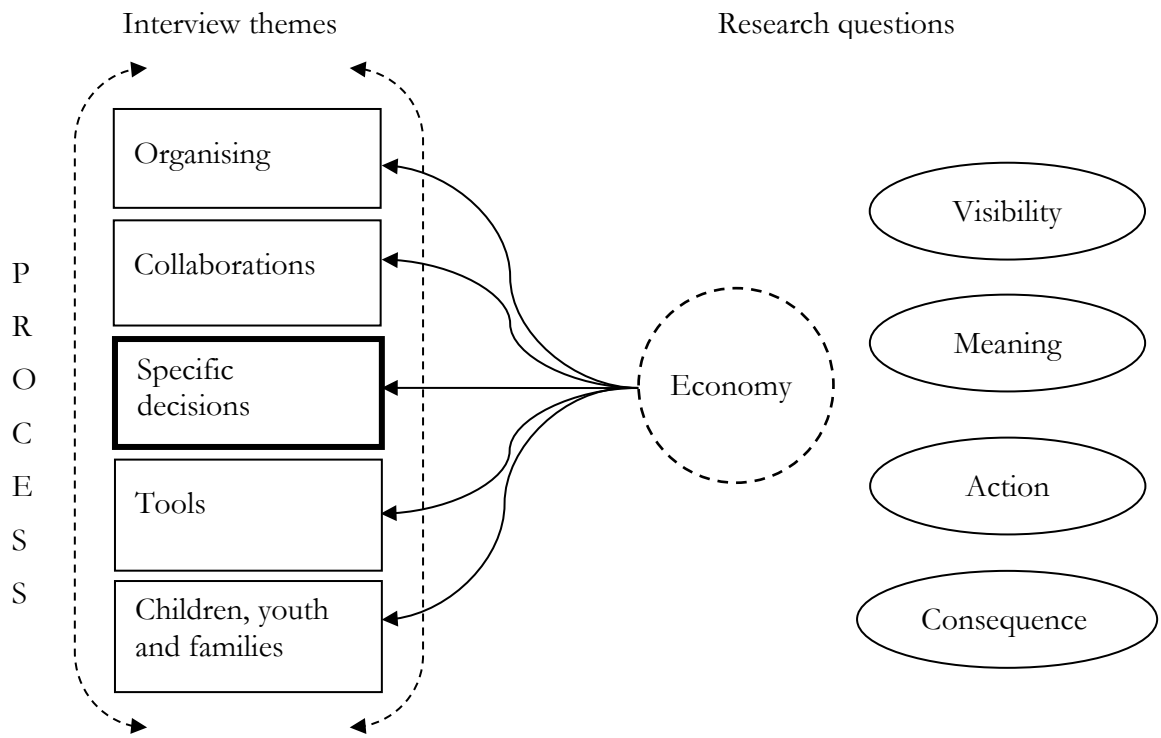
The pre-study was undertaken in 2012 and 2013 in the child protection departments of three Danish local governments (LG1, LG2, and LG3). I chose to collect data at three different sites because I was curious about whether or not patterns of decision-making would differ according to accounting systems and the local environment. The local governments were selected for variance, representing different areas of Denmark and inhabitants of different socio-economic backgrounds. They were also selected based on their public reputation as departments which openly discuss and problematize the relationship between management accounting and professional decision-making. I found this to be important because it gave me an assurance that my interviewees would

[9] This section is partly a duplicate of the methods section in article 3.

be open to talk to me about the consequences as well as the practicalities involved in the different ways of attuning decision-making to accounting practices.

I carried out 12 observations of decision meetings to see and hear how choices were debated and how costing information was a part of it. The observations were used to generate situated face-to-face interviews with 12 statutory caseworkers and 9 managers. My plan was to employ the observations as a common reference point, and through this to foster conversations about the practical processes leading up to, being a part of, and following the choices made. I prepared interview guides for each of the interviews and prepared for the conversations to be semi structured. I envisioned the themes of the interviews to look something like this:

Figure 2: Interview themes and research questions used in the interview guides



In combining a practical point of reference (the observations) with the semi-structured interviews, I wanted to make it easier to talk about the practicalities of taking costs into account rather than only giving way to opinions and value judgements on the role of accounting (Mahama & Khalifa, 2017). Three face-to-face interviews were subse-

quently conducted with accountants. These were aimed at a more general description of the budget and cost control systems in order to find out what was calculated, and how it connected with decisions to choose services. All interviews and observations were recorded and transcribed. This data was supplemented by archival material related to the decision processes such as budgets, guidelines and legal documents. See table 2 for an overview of the methods and material.

Table 2: Overview of methods and material for the pre-study

Method	**LG1**	**LG2**	**LG3**	**Output**
Observations of decision meetings	4	4	4	App. 18 hours
Semi-structured interviews w. caseworkers	4	4	4	Each 1-2 hours
Semi-structured interviews w. managers	3	3	3	Each 1-2 hours
Semi-structured interviews w. accountants	1	1	1	Each 1-2 hours
Archival material	31	41	24	96 docs

My plan worked to the extent that the observations did give me a point of reference that I could continuously refer back to and use as a means to draw the conversation back to practicalities. However, what we talked about were retrospective accounts of the role of accounting in various processes of reaching decisions that I had not been a part of. This revealed variations in the patterns of decision-making. But, since I had not been a part of the decisions myself, I could only speculate on how the accounting information was practically involved in the decision. What I learned from the empirical material was that 'economy' did indeed play various roles, just like the opinions about accounting did, but I could not say what their roles were exactly. Basically the material opened up more questions than it answered. In the end I was left with the challenge of analysing my own categorization of the relationship as pictured while preparing for the interviews (Figure 2 above). I could only guess what "economy" could be and how it was transformed from being "a thing" surrounded by a circle into being an actor that followed the arrows in the causal relationship I had drawn up.

The material was not uninteresting since it seemed to contradict to the one-way relationship between accounting and decision-making that I had read about and had expected to find. I continued to work with the material as I, during the course of my PhD, came to terms with the implications of viewing reality as multiple (as described in the previous chapter). Rather than approaching decision-making as the stable baseline and 'economy' as the interference, I *flattened out* the material and analysed it according to how information moved around and ended up in decisions (Callon & Muniesa, 2005). This meant that I analysed how costs moved around rather than guessed how some black box notion of 'economy' (or context) came to interfere in a decision-making process. In practice, this meant that I coded the material concerning individual decisions according to how, when, and where costs showed up (Demant & Ravn, 2017). I ended up with three clusters of material; one where information about costs was pushed to the future, one where costs were used as means to make services proceed, and one where costs seemed to be involved throughout the decision processes. The latter contained by far the most material. In reading the clusters separately, it was clear that each cluster contained distinctions between what qualified as criteria for choices and what did not. I used this as my starting point to analyse the patterns of decision-making in the three clusters. Whereas the material was designed to pinpoint instances where accounting transformed professional decision-making, I ended up using it as a means to illustrate three different modes of ordering accounting information in the processes of reaching decisions about individual children.

Planning for a slow, symmetrical and mobile study of accounting and caring practices

In the second round of collecting material for my PhD, I planned my fieldwork with inspiration from Annemarie Mol's "praxiography" of the practices of treating patients in a hospital (2002). By following the disease as it moves locations from practice to practice she shows how it is enacted as different objects. When microscopes are used, the disease is a size, when interviews are made with patients, the disease is a feeling. The multiple versions of the disease are not fragmented or unrelated objects. They are, somehow, connected (Mol 2002, p. 5). By following the movements of the disease back and forth between practices she unravels how the different versions of disease connect

– how they are related. In this sense, knowledge is not a kind of perspective that leaves the moving object intact. Knowledge is a form of manipulation that transforms objects. So instead of searching for the truth a praxiographer asks "how are objects handled in practice?" (p. 5). With this question in mind and also with inspiration from Ann-Christine Frandsen (2009), who has followed the movements between numbers and diseases, I planned to study how costs were enacted in the various practices that were a part of professional decision-making in a child protection department.

Since I did not really know what these practice entailed or how to follow costs, I had to embrace uncertainty as part of my ethnographic approach (Law 2004, Mol 2002). I moved away from viewing fieldwork as the execution of pre-planned methods that guided me towards my destination of a particular kind of knowledge (Law 2004, p. 9). Instead, fieldwork was more like how the organisational anthropologist John Van Maanen (1988) describes it:

> Accidents and happenstance shapes fieldworkers' studies as much as planning or foresight; numbing routine as much as living theatre; impulse as much as rational choice; mistaken judgments as much as accurate ones. This may not be how fieldwork is reported, but it is the way it is done. (Van Maanen p. 2)

This meant that I had to shift my point of attention from planning fieldwork towards doing fieldwork; from viewing methods as guides towards viewing them more as definitions of my situations during the study (Van Maanen 1988, p. 3). I still needed something to hold on to along the way, of course. I made, what Neyland calls "an ethnographic strategy" (Neyland, 2008, p. 26), consisting of my initial ideas about how to follow costs and decisions:

- One idea was to follow costs and pay attention to how they were handled in different practices
- The second idea was to follow decisions and pay attention to how they were handled in different practices.

Whereas I expected the first strategy to take me quickly between different practices, moving from place to place to place, I expected the second strategy to let me follow the development of costs in a more slow and linear process of decision-making.

Access

I made a formal agreement with the head of one of the child protection departments of my pre-study to observe their work for a period of 4-6 months. In the agreement, I made it clear that plans for how to collect material would be developed and altered along the way. Since the managing director and the manager of the caseworkers were as curious as I was to learn about how, when, and where costs were practically taken into account in deciding how to allocate resources to individual children and families they did not hesitate to give me access. As the managing director put it: "We do our best to support research as a form of knowledge production". I was given access by means of a key, a laptop, and a login similar to an employee but without the access to client files. The access to observe and follow casework regarding individual children was a negotiation that I would have to make with the children's families. For this purpose, I made a document describing the research project, the extent of their consent, and their option to withdraw this consent at any time.

However, as I write in paper 1, *access* is also a matter of knowing where to go and where to start. Clueless about where to start, I asked around for basic and practical advice. I read "Ethnographic fieldwork – A beginner's guide" (Blommaert & Jie, 2010) and "Ten recommendations for shadowing fieldwork practice" (Gill, Barbour, & Dean, 2014) and Barbara Czarniawska's writings about fieldwork techniques (Czarniawska, 2007, 2014). What I got from these readings was that there are no checklists on what to do, and that choosing a way forward that is doable is better than aiming for objective criteria. Accordingly, I made an appointment to start out my fieldwork by following the work of a caseworker I had gotten to know during my pre-study. I was convinced that she would be competent to juggle her own work, the formal consents of families, my nosy questions, and at the same time be a comfortable companion throughout my first two weeks of field work. Choosing who to shadow based on what is *comfortable* was a somewhat biased choice. It meant that I was gaining insights into the work of a person I already knew. I was, in other words, getting confirmation about some of the issues I was expecting to find rather than being pushed into new insights. As an entry ticket, though, this worked well. Getting a comfortable start in the field is a practical way to minimise the discomforts and anxieties that follow from constantly placing yourself in unknown and unsettling situations (cf. Czarniawska, 2007; Gill et al., 2014; Law, 1994, p. 44).

Employing a symmetrical approach

I uphold three key tenets to a symmetrical approach:

- Keeping everything flat (Latour 2005)
- Asking the same questions and using the same methods of doing so (Czarniawska, 2007, 2017b)
- Paying attention to separation as well as connection (Latour 1993)

As a methodological approach "keeping everything flat" means that everything should be studied on equal terms. Barbara Czarniawska describes the role of the observer as a sceptic "who needs to be shown how the mountains and valleys have been constructed" (Czarniawska, 2017a, p. 163). As a metaphor this means that I have been sceptic in regards to the roles costs and needs take in relation to each other. I have not before hand assumed that the one or the other was more or less important, constraining or constrained – large or small. Rather, the matter of their roles, sizes and shapes then have been a question to explore rather than an explanation that I took with me into the field. I did that by placing myself in the middle of the casework, where both costs and needs are present, and asked: How do costs and needs move around and in which way do they differ throughout the practical work of moving them around. The second tenet "asking the same questions and using the same methods of doing so" emphasises that the same methods and questions should be used to study all elements of the phenomenon of investigation (Czarniawska, 2007). Regardless of whether the element is a number or a description of needs, a person or a piece of paper, they should each be asked the same question. I most often asked: Where do you come from? What are you doing? And where are you going? Most important for the current study of hybridity, the notion of symmetry helps emphasise that practices are not pure to begin with. As Latour makes clear in his 1993 book, in order for elements to hybridise they must first be purified. Transferred to my study of the present practices of accounting and caring, this entails that I pay attention to separation as well as connection. The only way to do that is by following the movements over a longer period of time, because this makes it possible to see the movements before and after they are connected. Again, this is a tenet that makes it possible to let the actors themselves show and tell how they move costs and needs between practices. The implication of these three tenets is that "from now on *everything is data*" (Latour 2005, p. 133, italics in original). Since I neither

enter the field with a set of concepts to test nor a model of how the relationships flow, it is up to me to trace how the actors themselves connect, separate, coordinate and organise accounting and caring practices. The only way to pay attention is to write everything down.

But, how is that possible? How should I be able to write down *everything*? Reading John Law's Organizing Modernity (1994) gave me some hints:

Law writes the following about symmetry:

> To insist on symmetry is to assert that *everything* deserves explanation and, more particularly, that everything that you seek to explain or describe should be approached in the same way. Why is this important? The answer is simple: it is that you don't want to start any investigation by privileging anything or anyone. (Law 1994, p. 9-10, italics in original)

There are two important aspects of this definition: Firstly, you have to be clear about what the "everything" that you set out to explain is. Secondly, "everything" should be approached in the same way no matter how it develops. The first thing I did was to pinpoint my "everything" as the work of connecting accounting and caring. This meant that I was neither following the one nor the other, but the work of connecting in itself. As things to observe however, "accounting" and "caring" did not by themselves provide guidance on where to observe, because they took place everywhere. Nonetheless, as practical work, accounting and caring do different things and have concerns that differ from each other. As I made clear in the description of the case (chapter 1), management accounting is concerned with calculating, allocating and accounting for the *costs* of services, whereas the caring side of the work is concerned with assessing, defining and finding a way to respond to the *needs* of children. Rather than pursuing these differences, I flattened them out by tracing the objects they were concerned with: costs and needs. I did that by placing myself in the midst of a child protection department, where caseworkers assess the needs of children and allocate the costs for the services to help the children. And then I asked: how are costs and needs connected? Not in a specific instance but over time.

Flattening out accounting and caring gave me something to follow, but it did not answer how I could treat costs and needs equally. What I did was to take the

proposition of symmetry as a practical challenge of giving costs and needs equal exposure. Since I placed myself in the midst of child protection work where the main concern was to respond to *needs*, I had to find a way to give *costs* more attention than needs. My plan was, as described, to place myself in the work of connecting costs and needs. I knew from my pre-study that this work was organised as decision-making processes that spread out in time and space. What I planned to do was to follow costs rather than needs, whenever these spread to different places.

Doing fieldwork

As this was my first time doing ethnographic fieldwork without a pre-planned method to guide myself through it safely, I learned quite a few lessons about how to handle uncertainty and the luring anxiety of not knowing what to do (Law 2004). In this section I unfold what I found to be the most helpful lessons. While I do so, I convey what I did during my fieldwork.

Holding on to rules of thumb

> *February 13th:* It is such a relief that I am going to be following Marie. She takes care of me. She says: "You want to follow me all the way, right? Also, when I arrive in the morning, when I say good morning and go to the coffee machine? (I say: yes, exactly). Great, you find out which bus to take, and then let me know when you arrive. (I say: yes, I will do that.) (…)
>
> *February 14th:* I am on the verge of panicking. How am I going to make this work? Marie works at least eight hours a day, and it is my turn to do the grocery shopping and cooking at home. How am I going to follow Marie during all her work, take care of my chores at home, write my field notes, finish that abstract and get some sleep? There are not enough hours. I am stressing out. [Later on the same day] I realize that the only thing I can really do wrong is believe that "shadowing" is a method that will provide me with full insight into Marie's work. I will never get that far. No, there is one more thing, I can do wrong: I can leave my private life out of the doing fieldwork equation, get stressed and deprived of sleep. As I brush my teeth in the evening, I decide to plan my ethnography according to my own life as well as according to the work I will be observing. (…)

> *Monday morning, February 15th.* (…) I have no change for the bus. I decide to take the bike instead. I call Marie and tell her I will be five minutes late. "No problem", she writes back, "I will meet you 8.05 at building G". It feels good to improvise. To not follow a meticulous plan. (…). 8.10: Marie sits down at her desk and turns on the laptop. I do the same. She looks through her emails. 8.15: We go for a coffee. 8.23: I cannot keep up with what she is doing. We have been here for less than five minutes and she is already filling out some kind of a formula. It is a formula for reimbursement of a train-ride she made to visit a child. She uses the calculator on her iPhone and writes down the number on a piece of paper. (…)[10]

These are the first field notes I made. They express quite well that I early on began to mobilize who I was as a person and where I came from as an active means of doing fieldwork. As the field notes reveal, this began as a strategy to avoid panicking. What I did specifically was to view my own life, the field work, and the obligations as a PhD student, as three modes of ordering that developed in relation to each other and had to be managed together. In a similar way as in my analysis of the "modes of professional decision-making" in article 3, I flattened out the decisions I had to make by asking myself how I could move around the elements of my choices instead of viewing them as conflicting. The most important insight this movement gave me was that it was impossible to go through with the plan of being 'full time' in the field for 4-6 months. There were things going on outside the field that also needed my presence and my time: my youngest son was often sick at the time, and spring holidays and deadlines for conference participations were coming up. Since, I could not be present at several places at once, I chose to stretch the duration of the field work instead. This made the fieldwork less intensive but added flexibility to the process. It allowed me to move in and out of three modes of ordering 'my life' at the time.

This new, stretched, plan was a good fit with my experiment in doing a 'slowciology' as it gave me better opportunities to follow processes and actors for longer durations of time. But it also posed the challenge of having to constantly negotiate (with myself and others) where to be. Accordingly, I made five rules of thumb to stabilize my choices of when and where to go:

---

[10] These are raw field notes, which I have translated from Danish to English.

1. Spend at least two days a week in the field.
2. Prioritise meetings and events that I would otherwise not get access to.
3. Use the recorder as a backup to messy field notes.
4. Accept mistaken choices about where to be.
5. Allow my family to be first priority when needed.

Unlike the guidelines of, for instance, Neyland (2008) these rules of thumb are not concerned with what to observe, what information to gather, or where to be. Rather, they are pragmatic rules for making choices about how to prioritise your time in the field. They helped me find peace with the fact that I was spending time on field notes even though I was still in the field, and with spending time on writing abstracts for conferences in my university office rather than in the field. Most importantly, they helped me find peace with leaving important events in the field when the day care or my husband called to say that the youngest was sick. Even though these rules of thumb can be read as merely personal accounts of a work-life balance, they were more than that. They allowed me to take the work of the practitioners and families, who had so openly accepted me into their work and their lives, seriously. The few times I did leave a chaotic family morning, I felt as if I betrayed their work, because I chose to not take on the responsibility they themselves asked of the parents of vulnerable children. When late for appointments I could apologise and tell the family consultant, accountant, or whomever I was meeting up with, that I was late because of a private family issue. In this way I mobilized, to use the words of John Law (2004), my "hinterland" as a means to both gain acceptance as a responsible mother and as a means to get a sense of what it is like to navigate between being a mother and passing judgement on mothers. In the last section of this chapter, I elaborate on how the rules of thumb influenced the material from the fieldwork.

Methods (or ways of looking closer at what I did not know)

As described earlier, my plan was to follow the costs as actors. This turned out to be quite complicated. As Latour (2005) writes about the ANT slogan "Follow the actors":

> How ridiculous it is to claim that inquirers should 'follow the actors themselves', when the actors to be followed swarm in all directions like a bee's nest disturbed by a wayward child? Which actor should be chosen? Which one should be followed and for how long? And if each actor is made of another bee's nest swarming in all directions and it goes on indefinitely, then when the hell are we supposed to stop? (Latour 2005, p. 121-122)

It was difficult to follow costs for the simple reason that inscriptions and narrative accounts happened simultaneously and spread out to different places at the same time. For instance, when a cost was mentioned at a decision meeting, it mostly happened *after* the decision was made in a process of transforming the decision into a matter of cost accounting. At the same time, knowledge of the costs was *carried along* by the case-worker in the process of finding a supplier. And, even though the costs were mentioned at the end of the meeting, I discovered that they were present all along. Not in the shape of money, but in the shape of hours, activity targets, levels of treatment needs, local resources, political goals and all sorts of other shapes. Instead of trying to follow *all* the traces of costs, I began to follow those that kept showing up but that I did not really know what was. This move became yet another guiding principle to help me choose where to go. I used it as an alternative ANT slogan:

> If something begins to show, and I don't really know what it is, I have to find a way to look closer at it.

I began, for instance, to follow and talk to an administrative worker, because it turned out she received the accounts of costs from the caseworkers. And I began to follow the process of appropriating costs for interventions, because the appropriations were a constant source of stress amongst both the case workers and the accountants (I convey this in paper 1). In the following I give an account of how I worked with these *ways of looking closer at what I did not know* in terms of methods. Rather than as choices between which method to apply, my ways of looking closer at things developed more in terms of placing myself in new situations. This means that I used "methods" more as a means to amplify things and patterns I did not know, than as a "set of procedures for reporting on a given reality" (Law 2004, p. 143). With the metaphor of an amplifier, Law underscores the dual process of both receiving and transmitting; of picking up on a faint pattern and making it stronger (Law 2004, p. 116). This is why I viewed my

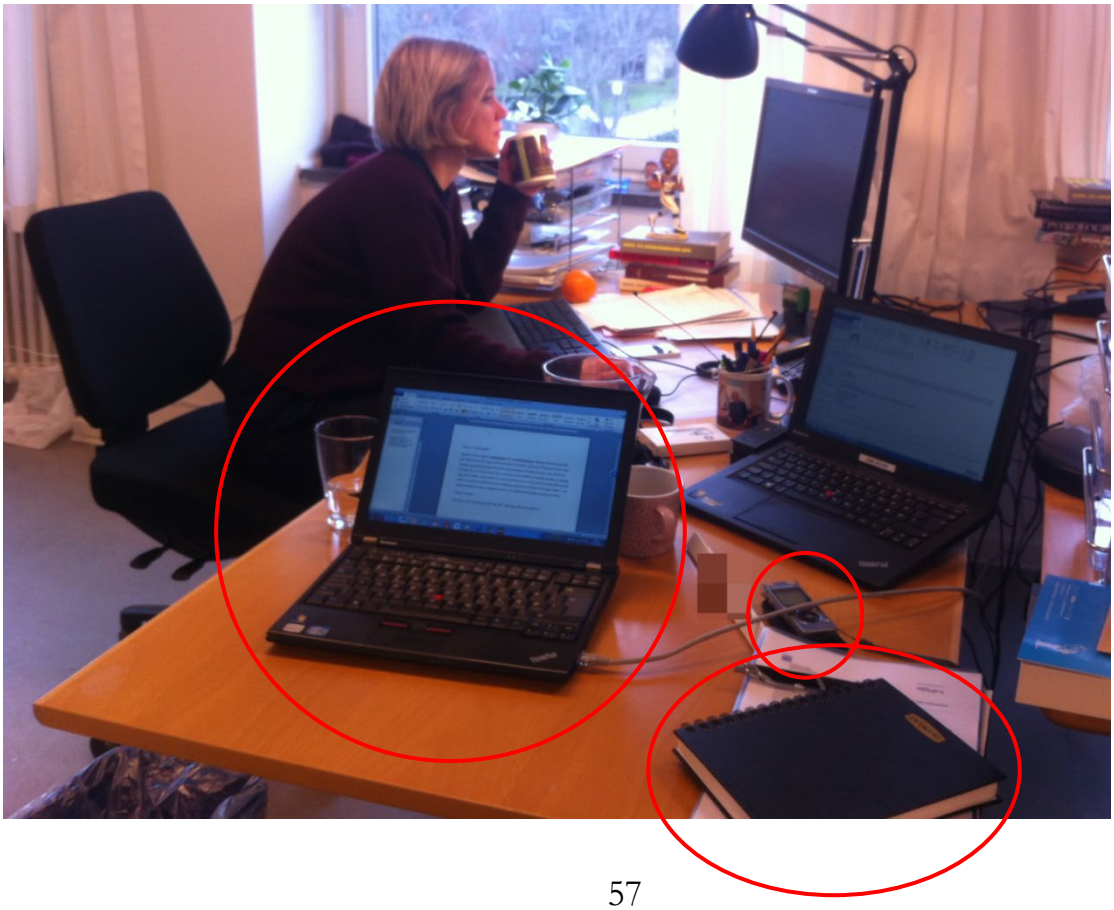
methods as a means to place myself in situations where I could better see the movements between costs and needs. These movements between costs and needs would otherwise have stayed inside the computer or have stayed hidden behind the notion of "a treatment need" or a "level of concern".

What I did more specifically was to draw on various techniques for making things and persons talk. Mostly this involved various combinations of interviewing and observing. These are categorized and described in the following.

Shadowing quasi objects

Czarniawska describes the advantage of shadowing in a very simple manner: "The main advantage of shadowing over stationary observation is, by definition, its mobility." (2007 p. 56). This is why I write about *following* things, processes and people. As described above, I started my fieldwork by following the work of one caseworker, Marie, for two weeks. During these two weeks, I stayed with Marie, while I found out how to practically organise my tools for note keeping and recording, while also being able to look at her work.

Image 1: The ideal set up for shadowing the work of a caseworker



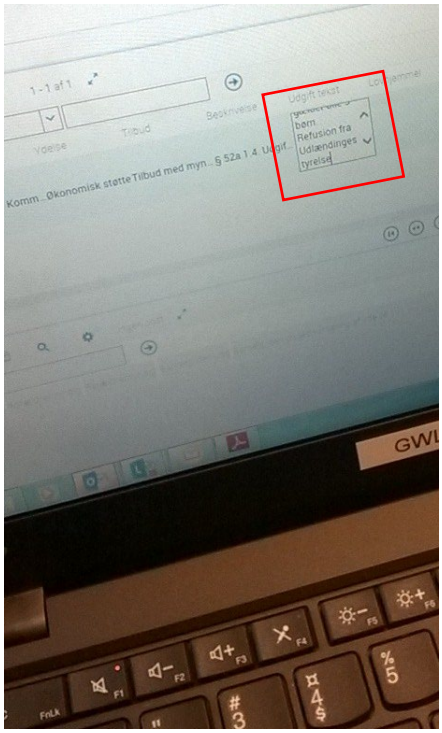
This went particularly well when following Marie, because she had a tidy desk. When I was following the work of caseworkers, accountants or managers with more messy desks I just placed my laptop on the pile of things on the desk and told them to let me know if I was in their way.

I had two strategies for how to choose what to follow. As described above, one of the strategies was to react when things began to show up a lot but I did not know what they were. The notion of an "appropriation" is a very good example of this type of thing. Appropriations were talked about in most meetings, in the child protection department as well as in the accounting department, by managers, by caseworkers, and by suppliers. But I did not really know, what they looked like, what they did and where they came from. Being a quasi-object – i.e. a thing that is enacted and moved through a collective effort of humans and non-humans – I had to follow it by looking and talking to people. So, when I heard someone talk about appropriations I would go over and say, disarmingly: "Don't mind me! I am just listening to your conversation." If they started working on the appropriation, I would look over their shoulder, as they did so. And I would take a photo to accompany my notes:

Image 2: Three caseworkers are working to appropriate costs for transport

I followed up on these incidents with the accompanying photos in several ways: First, by talking to the caseworker about what the problem was with the appropriation and how she solved it. I would ask:

Image 3: This marked window transports the information about the appropriation to the accounting department



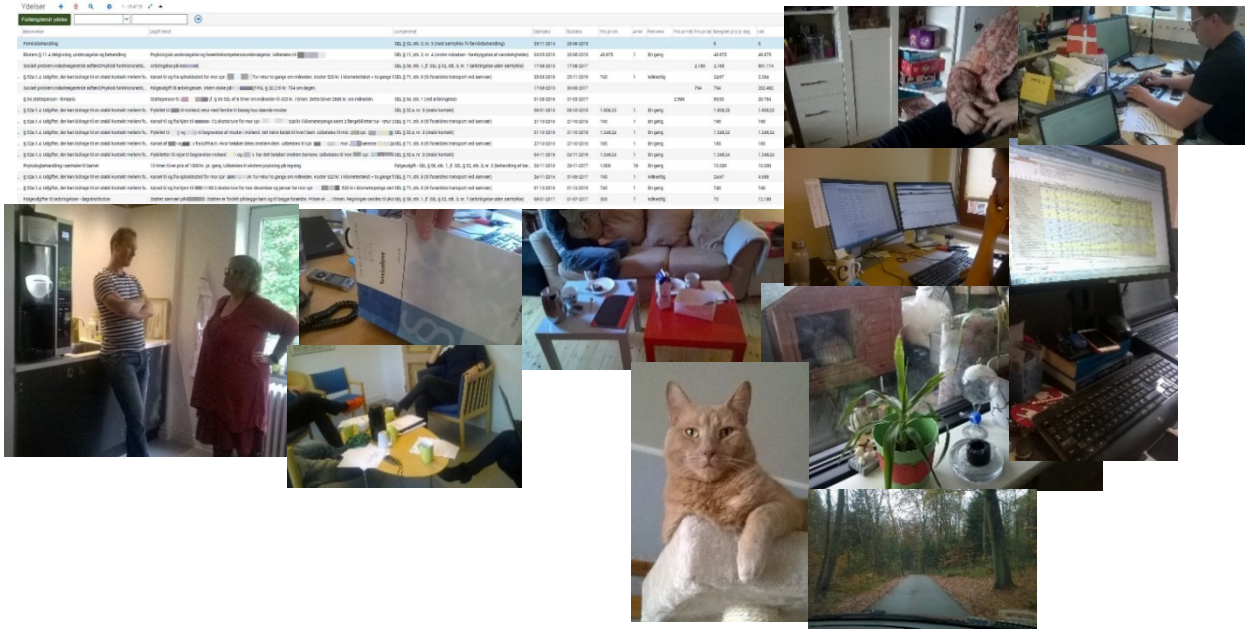
(1) Where the costs came from. (2) What the costs did (3). How the costs were related with the needs of children. (4) And how the controversy was resolved. Second, by taking screen captures of emails regarding the appropriation, and by asking the accountant who was to receive the appropriation how it went. I also managed to make two appropriations myself and was surprised at the complexities of this work (see article 1). So much information had to fit into such a little space:

When the appropriation stopped its journey inside the computer, I did not stop and wait for it to come out again. I went to other places and picked up other traces. And when I returned to look for the appropriation or whichever quasi-object I was trying to follow, it might have been passed on. If this was the case, I would make an entry about it in my field notes, and then go to the new place and ask about the appropriation. In the following coding process, I could then retrospectively trace the transformations that the appropriation went through.

The second strategy for choosing what to follow was pre-planned in the design of the study. My plan was to follow decision-making processes regarding one or more families with particular attention to how needs and costs moved around in this process. At one point I was following seven "families", but for reasons such as a change of caseworker, unexpected turns of events in the family, families moving, forgetfulness, problematic logistics, and all sorts of others things pertinent to child protection work, these appointments fell apart. Fortunately, one family in particular let me follow the casework regarding their two children throughout the course of one year. I followed the work

leading up to, during, and following the decision to place their two children in an institution.

Image 4: Photo collage of some of the places I went to, while following The Jensen Family



Through one whole year I went where the casework and the costs of providing services to this family went. This included a visit to the placement facility, observations of meetings, interviews with the parents, and several hours of looking over the shoulder of the caseworker as he prepared for meetings, appropriated, made journal notes, and documented the steps of the process (article 2 is mainly based on this material).

Semi-structured interviews

I carried out 33 "classic" semi-structured interviews, which were recorded and transcribed[11]. These were conducted with two different purposes in mind: One purpose was to get into a conversation with some of the caseworkers and accountants thatI had not previously been talking to. By way of the interview I could test whether something was going on that I did not know about. In these interviews I asked the interviewee about his or her function, about controversies in regard to the choice of,

[11] A student assistant helped me transcribe the interviews. The purpose of the transcriptions were mainly to give easy access to the material.

or costs of, services, and whether the person had experiences that I could use as a comparison. The second purpose of doing semi-structured interviews was to gain insights into areas that I wanted to know more about. These insights can be categorized into three groups:

- Insights into ongoing controversies such as, for instance, the decision to make a placement without parental consent or a problematic development in the accounting numbers.
- Insights into the history of quasi objects such as, for instance, the price of a particular placement, or the list of tariffs made by the Danish interest organisation for local governments.
- Insights into the life or practices of particular persons such as the Jensen father, the head of the child protection committee, and a newly employed caseworker.

Observing interviews

Most of my interviews, though, can be categorized as observing interviews or observant participation (Czarniawska 2007). These were interviews combined with observations. I used them as a means to get closer to the work I was observing by talking to the "working person" about what he or she was doing. These interviews were mostly unplanned and took on the shape of conversations guided by the phenomena that we were both looking at. When I looked over the shoulder of the accountant, I would talk with her, for instance, about where the numbers she was moving around came from. I would often also use the observing interview to retrace what had happened since I had last seen an appropriation, a contract, or heard about a specific child. When I returned to those persons who I had looked over the shoulder of, I asked them to get me up to speed on things. I continued to come back and ask about the issues I had been observing until it seemed resolved and unimportant. If these conversations were brief, I would make notes about them. If they concerned a quasi objecet or a family I was following, then I recorded the conversation, even if it was brief. I have recordings ranging from only a few minutes duration to several hours. I made 41 recordings in total. Three of them were not transcribed. One because it was a two hour recording which I preferred to listen to rather than read. One because the sound was distorted. And one because it came to pivot around issues unrelated to the rest of my fieldwork.

Observations

I also carried out 47 direct observations of meetings, where I did not talk to anyone about what was going on. These observations had three main purposes: (1) To keep me up to date with overall developments – such as intitiatives to hire new staff, the status of accounts, or new political initiatives. (2) To place myself in situations where it was planned for costs and needs to intersect – such as budget control meetings, information meetings about how to make appropriations, and management weekly meetings where accountants discussed the details of allocating costs to paragraphs. And (3) to see how costs were moved around before, during, and after meetings. When I participated in meetings regarding quasi objects I was following, I made both recordings and detailed notes about what was going on. I had 15 recordings of meetings transcribed, because they entailed surprising and/or new insights.

Collecting and organising documents

I collected documents in the sense of finding a way to take the quasi-object I was observing with me. I would, for instance, take screen dumps and put them among my field notes or have the person pass on the spreadsheet or other written information by email. Since I had an employee account, I could organise my mailbox according to the categories of information I retrieved. One category was, of course, 'appropriations'. Others referred to the information passed around: How to find a contact person, allocation of cases, budget information, auditing procedures, scales of concern, and also the individual cases I was following, etc. More than a means of coding, the mailbox became a compiled image of what had happened during the year I spent in the local government. Unfortunately I did not make a screen dump of this ordering, before I saved the individual folders on a memory stick and left the field.

Material from the field

As conveyed in the above description of my mailbox as an ordering device, most of the material from the fieldwork were ordered along the way. Following the advice of Latour (2005 p. 133-135), I kept several kinds of field notes, which in each way provided order to the material. I used the more portable means of writing – the hardcover notebook – for making notes while talking to persons, jotting things down

between events, and for drawing up practical arrangements. As soon as possible, I would transfer my scribbles into a more stable means of keeping field notes: A word document on the laptop. I made the entries as they happened, directly after, while I was still in the field, or the following day, wherever I was. I used the date of the day as the headline and activities and places as subheadings. A subheading could, for instance, be: "Marc appropriates counselling" or "meeting with father". These subheadings allowed me to add information about the activity that I might learn at a later point. When I did that, I wrote when and where. This meant that I compiled some of the processes together while doing my field notes rather than emphasising the chronology of my notes. In doing so, I also made notes about documents, like whether I had retrieved an email concerning the particular process, had made a recording or a photo etc. I added comments and thoughts about the observed documents with a red font. This way of working with the field notes is what made it accessible for a later chronological organisation of the material according to specific events, places and times.

I tended to the chronological order of my steps in what I called "the log of my ethnography". I made this as an excel file, where the columns represented the date and the rows the activities I took part in. As new activities occurred, I added them to the list and noted the number of times I participated or the number of hours it took in the cells:

Image 5: Snapshot of the 'raw' Log of my ethnography

LOGBOG	15-feb	17-feb	18-feb	24-feb	25-feb	26-feb	18-apr	20-apr	25-apr	28-apr	09-maj	13-maj	20/5	26/5	01-jun	06-jun	08-jun	09-jun	14-jun	17-06	21-06	24-06	jun-28	12-aug	15-aug	aug-17	22-aug	29-aug	12-sep	15-sep	20-sep	22-sep	sep-23	26-sep	27-sep	28-sep	29-sep	04-okt	05-okt	06-okt	10-okt	13-okt	27-okt	28-okt	02-nov	10-nov	14-nov	15-nov	16-nov	21-nov	29-nov	02-dec	06-dec	08-dec	09-dec	13-dec	dec-17	21-dec
forældresamtale	1															2					1																																					
forældresamtale med lydoptagelse		1	1															2														2																									
sagskonference										1																																																
sagskonference med lydoptagelse																	1																												1												
fagligt forum								1						1																																												
fagligt forum med lydoptagese		1		1																																																							
børnesamtale		1	2																																																							
børnesamtale med lydoptagelse																																																										
hjemmebesøg / ingen hjemme			1																																																							
hjemmebesøg																							1																																				
underrettende netværksmøde															1																																											
Fagligt Udviklings Møde (FUM)					1																											1												1														
Møde med familieplejekonsulent					1																					1																																
Personalemøde													1																			1																										
Budgetmøde																1																							1																			
Sagsoverdragelse																		1																																								
Disponentmøde																			1												1							1																					
Besøg på døgninstitution																				1																																						
Børne- og ungeudvalgsmøde - lydoptaget																										1																																
møde: introduktion ti løkonomifunktion																											1																															
kursus i stystematisk sagsbehandling																												1										1																			
teammøde hos Familieplejekonsulenter																													1																													
Trivselsmøde																														1																												
beslutningsmøde vedr. udvidet samvær																																1																										
opfølgningsmøde med børn																																																										
opfølgningsmøde med forældre																																																										
præsentation af forskning på FUM																																													1													
visitationsmøde (v. interne leverandører)																																																										
opstartsmøde med inter leverandør																																																										
SiS (systematisk ??? sagsarbejde) møde																																																										
teammøde i ØA																																				1																							
leder-møde om økonomi-sag																																		1																							
spørgsmål og svar - Pernille/Rikke																																	1																							
Tilstede (skygger sager)							5	6	5	7	4		4	6	5	6	2	4	7	6	3	4		5	3	5	5	7	7	7	5	7	4					3	6			5	5	4	7	1	2			4	2		9	5	7	
skygger rådgiver	8	8	10	7	10																																																2				
følger okonomikonsulent og adm. medarb.																																	5	6	7	6	4			5	2															
interview med rådgiver, Susanne (optaget)						1																																																			
interview med praktikant (optaget)										1																																															
interview med rådgiver (optaget)															1	1														1		1																								2	2	
interview med økonomikonsulent (optaget)																1																				1																				1		
interview med administrativ medarb./ØA (optaget)																								1																																	
Interview med Camilla Siv																																							1							1											
skygge økonomikonsulent (foranstaltningsbudget)																																																									
skygge administriv/øk.medarbejder (bevillinger)																																																									
skygge familieplejekonsulent																																																	7								
skygge Camilla Siv																																														5	4									
interview med leder af opholdssted (evt. telefon)																																																									
Interview med KBH kommune / opholdssted																																																						1			1
interview med konsulent i KL																																																				1					
interview med viceborgmester																																																		1							
interview med socialstyrelsen (ikke planlagt)																																																									
interview med forældre x 2 (ikke planlagt)																																																									
skygger leder af Gfuc																																									5																	
julefrokost																																																						1			

I kept this mostly as a means to make a convincing account of having been in the field (Baxter & Chua, 2008; Golden-Biddle & Locke, 1993). The log ended up as yet another way of ordering my material. It gave order to my activities by offering columns, rows and cells and in this way simplifying my movement into what I categorised as time and activity (place). This became a representation of the movements I made – i.e. the order of my steps – during the year of my fieldwork.

In Table 3, I have condensed the log by categorising the activities according to place, method, month, units and output in hours:

Table 3: Log of Ida Schrøder's ethnography February 2016 - March 2017

Place	Method*	February 2016	April 2016	May 2016	June 2016	August 2016	September 2016	October 2016	November 2016	December 2016	Jan-March 2017	**Units**	**Output in hours**
Away from the Local govenm.	Int./ Man. Saturn inst. (phone)										2	**2**	**1**
	Int. / Consultant + accountant									2		**2**	**3,5**
	Int. / 2 consultants (LGDK)									1		**1**	**1,5**
	Int. / Vice Mayor								1			**1**	**1**
	Int. / The Jensen parents										2	**2**	**3**
	Shad. / Manager x-institution							1				**1**	**5**
	Shad. / Casework, Saturn inst.				1							**1**	**5**
Acc. Dep (AD)	Obs. / Work meetings at AD						3					**3**	**3**
	Shad. / Acc. + econ. cons.						2	2				**2**	**35**
	Int. / Economic cons.				1			1		1	2	**5**	**2,5**
	Int. / Accountants					1	2	1			2	**6**	**2**
Child Protection Department (CPD)	Shad. / CPC meeting					1						**1**	**4**
	Obs. / Meetings with families	7			7		3					**17**	**20**
	Obs. / Course: casework					1		1				**2**	**14**
	Obs. / Decision meetings	2	2	1	1				1			**7**	**4**
	Obs. / Department meetings	1		1			2	1	1	1		**7**	**14**
	Obs. / Team meetings	1			1	1	2					**5**	**5**
	Int. / Managers	1						1	1	1		**4**	**4**
	Shad. / Manager								1			**1**	**9**
	Shad. / Caseworker	1								1		**2**	**25**
	Int. / Caseworker	1	1		2		2			4		**10**	**9**
	Shad. / Fam. Consultant								1			**1**	**7**
	Participating / Christmas party									1		**1**	**5**
	Part. Obs. / Appropriations							1		1		**2**	**1**
Both AD and CPD	Obs. / Budget meetings				1			1			1	**3**	**1,5**
	Obs. / Accounting meetings				1		1	1				**3**	**3**
	Obs. / Intro. meeting to AD					1			1			**2**	**2**
	Hours w/o appointments		22	13	36	24	29	18	17	22	11	**x**	**210**
	Hours of fieldwork in total												**402**

*Abbreviations: Int.=Interviw, Man.=manager, inst.=institution, LGDK=Local Governments Denmark, an interest organisation, Shad.=shadowing, Obs.= observation, Part. Obs.=Participant observation, Acc.=accountant or accounting, econ.=economic, cons.=consultant

In this way of ordering the collected material, the numbers of interviews, conversations and documents are less important than the movements of the ethnographer. It is useful in terms of providing an image of how the ethnography evolved over time. More particularly, though, it is useful as an image of the way professional decisions spread out in time and space. It shows that most of the actions take place in the child protection department and spread out to the accounting department and places outside of the local government such as the 'Local Governments Denmark' interest group (Local Governments Denmark, 2009), the parents of children and the providers of care services.

Analytical work: Coding, ordering and writing it up

To select the three most pertinent themes I wanted to tease out for my thesis, I hurried up and wrote down 12 stories from my field material as soon as I stopped doing fieldwork. These were not categorizations but rather stories that I was eager to tell. They were chains of events and theoretical insights that had been surprising. It was, for instance, a story about the coincidence of meeting the same decision in two different places and with two very different concerns on the same day. And a story about the different shapes of costs, and the emotional reactions that occurred when costs were discussed. When I read the stories, they became more like patterns that illustrated the different ways of making decisions good; when decisions were looked at through the accounting numbers by the economic consultant, then they seemed to be off target. But when the choice of a service was talked about in relation to the needs of a child, then it seemed that the same decisions that the economic consultant talked about were very good. In this way, my initial 'eagerness' to tell the stories was developed into a theoretical point about valuing the 'goodness' of decisions in multiple ways. This was the starting point for paper 2.

To trace the costs and the needs I uploaded all my material into software called Maxqda. This software made it easy to connect different kinds of material and to visualise the connections between them. Like Coffey and Atkinson (1996) I viewed my coding process as a means to index my different textual sources of data (Coffey & Atkinson, 1996, p. 28). The aim of this was twofold: Firstly, to make it possible, later

on, to retrieve chunks of text that have a commonality. Secondly, the codes were "tools to think with (…) a way of beginning to read and think about the data in a systematic and organized way" (Coffey & Atkinson, 1996, p. 32). I took the field notes I had made on my laptop as my point of departure and connected them with all the other material I had. I made several partial codings: I made theoretical categories such as time, devices, scales, and evaluation of choices. Most importantly, I coded for what was going on: coffee, coordination, appropriations, particular cases, humour and emotions. I broke down accounting into three main categories: 'allocating costs', 'accounting for costs', and 'levels and scales'. In each of these I grouped together the tools and activities involved in allocating and accounting for costs and for measuring the needs of children in terms of scales and levels. The codes expressed on the one hand the many traces, actors and activities I had followed. On the other hand, the codes were the result of my categorizations of the practical work involved in hybridising accounting and caring. In a next step, I could then link together the various categorizations with the process I had been following regarding the decisions to place two children away from their parents (article 2) and the work of appropriating costs (article 1). This is reflected and described more carefully in papers 1 and 2.

When it came to writing up the analysis, I now had this material to hold on to. This helped me describe how accounts of costs and needs were connected and separated in article 1, and how multiple versions of "good decisions" were sequenced into co-existing in article 2. In doing so, I made an effort to not "jump" between the material and the theoretical arguments about the relationship between accounting and caring (Latour 2005). Instead of, for instance, letting my analysis of accountability relations be guided by existing categorizations of accountability, I made descriptions of how needs and costs took shape, were separated, and were connected based on my fieldwork material. And rather than a priori attributing particular values to accounting and caring, I let the material define what mattered the most and how these matters were organised into connecting with each other. In this way, I see my writing as yet another means of amplifying the voices of those actors that had the most influence on how, when, and where accounting and caring practices were connected (Latour 2005, p. 128). This was done by writing in a way that places the reader in the situation and by including as many different voices from the field as possible.

How did it go?

Latour (2005) uses the metaphor of a traveller to describe the role of the researcher. When assessing the quality of a journey, Latour asks the traveller: Did you pay the full costs of your travels? (2005, p.176-179). Did you, as a traveller would have done it, follow all the traces, go to all the places, take the time needed to write down field notes, gather information, and let all the actors you encountered along the way express themselves? If my ethnography was a journey, my answer to his questions would be: "No I did not". How could I? What would the costs have been? A family in chaos? Numerous missed deadlines? Stressed-out caseworkers? Failed attempts to help children? And for what purpose? As John Law (1994) writes, there is no such thing as a "perfect version of representational ethnography" (Law 1994, p. 46), because there is no single, pure reality to represent. Rather than adjusting the quality criteria in order to study and describe what is 'really going on', he suggests embracing the multiplicity of reality by mobilizing bodily experiences, emotions and techniques of "deliberate imprecision" (2004 p. 3). I have operationalized this suggestion by being attentive to my own bodily reactions and emotions and more specifically to the choices I have made to be deliberately imprecise – i.e. situations where I have felt like I was lying, cheating and cutting up the traces I was following. In this section I first describe how my deliberate imprecision gave way to new insights. I then describe the ethical dilemmas I encountered regarding the children and professionals who participated in my study.

Lying and cheating

Earlier on in this chapter I described how I organised my own decisions by setting up rules of thumb for when and where to go. While these rules gave me something to hold on to when I was in doubt about what to do, they were also the rules that allowed me to cheat and cut corners.

Lying?

When moving from location to location and placing myself in situations that are normally only for persons with a particular kind of background, I unavoidably came to transport information around that the persons I met did not normally have access to. I not only learned how accountants worked, but also how they talked about the caseworkers and which problems they were trying to settle. When talking to the Jensen parents, I had to consider what their caseworker had already told them, and what the caseworker might have told me but not them. I had to consider what was told to me with the confidence that it would not be carried any further. And, perhaps most importantly, I had to remember what was told, seen, and read "off the record". My overall strategy to avoid revealing confidential and/or controversial information was to pretend not to know much. I would ask about the same things in different places and pretend I had not heard about them before. Or I would simply not intervene when caseworkers or accountants were debating information I knew something about. This did indeed feel like not telling the truth. But it was also a way to handle the ethical dilemma of knowing things about practices and people that they did not know that I knew.

This uncertainty in regards to what can be said when and where led me to a key analytical insight: Firstly, my own criss-crossing between practices did not follow the organised flows of information and activities. This revealed that information is not just bundled together in a mess. It follows particular roads of circulation and moves by different means of transportation. Most particularly, needs are transported by means of written and spoken narrative accounts, and costs are transported by means of numbers. This is not so surprising, but it was surprising to find that these flows seemed much more like detours that had to be maintained by strenuous efforts, rather than something that is given in the order of things. This, in a second step, made me realize that costs and needs are not separated into different routes of circulation because of some inherent conflict, but because particular situations make them clash. The economic consultant, for instance, asked to only receive the costing numbers and not the written justification for the choice of service, because she reacted emotionally when reading the tragic stories about the children. The costs of services, on the other hand, were rarely mentioned in conversations with parents, because it made it more difficult to talk about the individual child.

Cheating?

My own background as a social work teacher at the Metropolitan University College and as an accounting researcher from CBS also led to critical reflections. Was it cheating if I did not emphasize both stories when presenting myself? Or was it a clever way of making a comfortable place for myself in situations, and in doing so getting people to talk? I opted for the latter and used it actively. Social workers have a preconception that 'accounting studies' are conducted in a judgmental manner, where (most often) the government has issued a consultancy firm to evaluate the state of management accounting practices across fields and local governments. So, to underscore that I did not intent to pass a judgement on whether they did a 'good' job, I used my background as a social work teacher as my entry ticket. With this entry ticket, I could simply tell the caseworkers that I wanted to find out what management accounting was. Nobody considered it odd that a PhD student from CBS did not know that already. They gladly revealed their impression of how accounts were managed, and they let me look over their shoulders when they calculated the costs of a service. When I accessed the accounting department, I used the same strategy, but took CBS and the Department of Operations Management as my entry ticket. Now the conversations at lunch revolved around which journals to publish in, who we knew from CBS, and where we had studied. And when I followed their work they would gladly fill me in on the complicated corners of the Social Service Act and the procedures for child protection decision-making.

Although it did at times feel like I could cut some corners because of my double connection with CBS and the Metropolitan University College, this is also what gave me good access and made my stay comfortable. More importantly though, it was a means to make things as well as people talk (Latour 2005 p. 79-80), regardless of whether I was in the accounting department or in the child protection department. It furthermore allowed me to position myself as an insider to both of the practice domains as opposed to positioning myself as an outsider to one and an insider to the other. Finally, my mobilization of my double academic hinterlands, to use John Law's terms (2004), was also a means to take seriously the interdisciplinary tenet of management accounting practices (Hopwood, 1983) and more particularly the phenomena of hybridisation. By mobilizing my own interdisciplinary background as a resource for knowledge production throughout the study, I got to see and talk about

both accounting and caring in parallel, inside-out conversations. When I, for instance, traced the price of a service it looked, sounded, and was talked about, differently in each of the places it showed up. I believe that I developed my sensitivity towards these kinds of mundane variances, because I had the opportunity to place myself as an insider wherever I met the costs or other traces I was following.

Ethical dilemmas as a relational effect

Judging by the rules of conduct in official documents and as upheld by ethics committees, 'good' ethical research is achieved by following certain steps of approval. Like offering anonymity, keeping data secure, and taking a variety of practical cautionary steps to avoid abuse of informants and organisations (Datatilsynet, 2018; Ministry of Science, 2014). Research ethics can be measured by the degree of correctness according to the guidelines. Within this audit-like measurement of ethics (Douglas-Jones, 2015) it takes a good research manager to plan, conduct, organise, and account for the steps taken along the research process. However, when good ethical research is measured by the degree to which the lives of the observed and questioned were harmed by the research, then rules of conduct are not much help, and the goodness cannot be measured by an audit. Good ethical research is instead a matter of constantly adjusting the details of research practice according to the situation at stake (Jöhncke, 2009). In the following I give an account of how I did both, lived up to formal guidelines and adjusted the details of research practice according to the situation at stake.

Ethical dilemmas regarding private citizens

Before I could start my fieldwork, I had to report the study to the Danish Data Protection Agency and ask their permission to include information about private citizens in the study. I argued that this would give me valuable knowledge about detailed practices of taking costs into account which I could not otherwise gain access to. They gave me permission to collect the data. Accordingly, I had to follow certain rules of precaution that exceeded the levels of precaution of research projects that do not use information about private citizens. Some of these precautions were the following: Data was only allowed to be kept and analysed on my working address. Using an USB device, I would then transport the item of material I needed for

transcription, or for a certain writing task, back to my office. I left most of the material stored on my laptop in the local government until the day I left the field. Before leaving the field, a student assistant helped me anonymise the material. Generally, I would anonymise any written accounts by changing the names of private citizens as soon as possible and by erasing social security numbers and any other names and numbers that might reveal the identity of the person. Written accounts, as well as USB devices, documents such as case files, and spreadsheets with accounting numbers, were all kept in a locked metal closet. Electronic versions of these were kept in my coding software, which could only be accessed from my computer at CBS. During the fieldwork, I collected consent from private citizens before I began to collect information about their cases. This included written information about my project, which was given to them in paper and/or sent to their secure private mail by the caseworker. The written letter of consent included information about the extent of the consent and underscored that they at any time could withdraw their consent. Because of this, I always asked them if I could participate in a meeting, even though they had already given their consent once.

Whereas the above reflects what I did in order to not breach formal guidelines on how to securely process information about private citizens, they also gave me a sense of taking on the responsibility of not misusing the information. This kind of dilemma is often reflected in method books about ethnographic research (Hastrup, 2010; Neyland, 2008). It basically means that information about the private lives of people should not be included, if it is not of relevance for the research, or if it intrudes upon the lives of individuals against their will. I was prepared for this involving unsettling moments where I would have to ask myself whether and why it was relevant to include a particular person in my research; where I would have to read the expressions of people and sense if they felt like being intruded upon. What happened was that parents and children simply told me if they did not want me to participate in their meetings (this happened twice), or record their conversations (this happened more often). When they were not around to tell me not to follow them, I would use my two ethnographic strategies and rules of thumb to sortout what was relevant for my research and what was not. I used them mainly to stop myself from being drawn in by 'interesting' family cases or management controversies and instead pay attention to the things that made a difference to the processes of connecting needs and costs. At one point, for instance,

I stayed with a contract, although I could have done the more 'interesting' thing of following a caseworker as he told a boy that he would be taken away from his parents even though he and the parents did not want that to happen.

Ethical dilemmas regarding professionals

To my surprise, it was much more difficult to balance the ethical dilemmas concerning professionals than that of the children and their families. Caseworkers and accountants gave me far more mixed signals than children and parents. When, for instance, I shadowed one caseworker for two weeks she ended up being behind on her tasks because she took the time to talk to me. This lag followed her for a while and made her suggest that it might be better to plan for a time to talk rather than talking while working. I took this into account by leaving the questions at a minimum while shadowing, and by making more appointments for talking/interviewing. Some ethical dilemmas were more subtle and difficult to detect. Once, when I walked out of a meeting together with 'a mother', I ended up jeopardizing the agreements made in the meeting room, because the mother took the opportunity to side up with the caseworker against the school of her son. The caseworker could have just let me leave the room with the mother, but she was too polite and walked out with me – and the mother. She told me afterwards that she never leaves a 'school meeting' together with the parents, because it gives them the possibility of continuing a discussion that is supposed to take place in a larger group of people. Again, these dilemmas showed me that the work of reaching decisions is meticulously orchestrated by drawing boundaries between what to in- and exclude. In the future I refrained from 'taking advantage' of the caseworker by using him or her as an entry ticket. Instead, I said it out loud if I was leaving the caseworker in order to be with a parent or the other way around.

Chapter 4: The articles

Article 1: Making decisions account-*able*: A symmetrical approach to the study of accountability in child protection work

The first version of this article was written as a manuscript for a book on the transformation of social services in European welfare states. The editors had invited me to submit a manuscript, because they found that my approach and empirical material would make a nice contribution to the more classic qualitative studies they had already brought together in the book. Much to the editors and my own regret, I had to abandon the book, because I simply had too many other deadlines regarding my PhD. I later chose to develop the manuscript into a journal article that was aimed at elaborating on, in which way my methodological approach could contribute to qualitative studies of accountability in welfare professional work. The first draft of the article was discussed with social work researchers at a paper seminar at UCC, Institute of Social Work. The present version of the article has been presented at the 13th Annual Ethnography Symposium 2018, hosted by Copenhagen Business School, where it was awarded with a prize for the best paper. This entails a guaranteed publication in the Journal of Organizational Ethnography (JOE). It was accepted with minor and major revision for publication in JOE in November 2018.

Making decisions account-*able*

A symmetrical approach to the study of accountability in child protection work

By

Ida Schrøder
Copenhagen Business School

One sentence summary: This paper conveys the practical efforts of being accountable to multiple and conflicting demands by tracing how accounts of the costs of services and accounts of the needs of children are shaped, connected, and made durable in Danish child protection work.

Purpose: The purpose of the paper is to convey a story of how accountants, child protection, spreadsheets, radios and other human and non-human actors collaboratively produce accounts that make it possible for multiple and sometimes even conflicting forms of accountability to be combined.

Design/methodology/approach: The author traced the work of connecting costs and needs across and beyond the organisational boundaries of the accounting and child protection departments in a Danish local government throughout a year. In the course of the study accountants realized that the budget was overspent and this, accordingly, gave insights into what was done to make accounts more durable.

Findings: When accountability is traced in day-to-day work it takes the shape of decentred and socio-material practices of making connections visible. This is a fragile network that makes everybody cry (literally speaking) when it falls apart.

Research limitations/implications: The paper attempts to convey the potentials of a symmetrical approach for organisational ethnography rather than inquiring into for instance, the reasonability of prevailing budget limits or regimes of cost control.

Originality/value: Insights into how accounts are shaped into meeting multiple and diverging demands for accountability are rare in both the fields of accounting- and social work research.

Keywords

Accountability, Actor-Network Theory, Symmetry, Child protection

Introduction

Within social work research there is a longstanding debate about how two decades of reform in the public sector have influenced professional decision-making (cf. Lipsky, 2010; Welbourne, 2011). This debate within social work research reflects a similar debate within management accounting research (cf. Abernethy, Chua, Grafton, & Mahama, 2007). Both fields of research inquire into the consequences of the changing relationship between who is giving accountants, about what and to whom. They generally argue that new forms of accountability have constrained the room for professional discretion (Kurunmäki, 1999; Banks, 2004; Munro, 2004; Brodkin, 2011; Bracci and Llewellyn, 2012). Bracci and Llewellyn (2012), for instance, warn us that the future lives of children will be jeopardised if only short-term benefits of reducing costs are taken into account (p. 828). And scholars within social work research argue that the wrong things are made to count when the quality of work is measured by numbers and not by the outcome for the clients (Brodkin, 2011; Munro, 2004). To this end, the literature is in agreement: Professional decision-making is exposed to a multiplicity of demands for accountability, and it matters whether or not professionals are called to account for the costs of services or for the needs of the children. This begs the question of how accounts of costs and accounts of needs are practically produced and connected in the day-to-day practices of welfare professionals. The ambition of the paper is to answer that question by giving insights into the practical work of accounting for statutory decisions in child protection work.

In the present paper, I trace how professional decisions are practically shaped into a format that makes it possible to account for both the needs of vulnerable children and the costs of services. I view this as the practices involved in making decisions account-*able*. I use the word 'account-able' here (with a dash) to distinguish the work of shaping accounts from the act of 'being accountable'. Whereas the act of being accountable is most often viewed as a responsibility that lands on the shoulders of the individual, I want to emphasise those practical and collective efforts that go into the work of making professional decisions account-*able*. This work precedes the instances where accounts are given and measured. The aim of foregrounding the practices that come before account-giving is to give insights into how connections between accounts of costs and

accounts of needs are produced in the first place. My main research question is as follows: How are accounts of costs and needs shaped, connected, and made durable?

The paper is organised as follows. First, I provide a brief account of how accountability has been studied within management accounting and social work research. Then I describe the theoretical and methodological considerations involved in the design, undertaking and analysis of the ethnographic field material. In the empirical section, I describe how accounts of costs and needs are shaped, connected and made durable in a Danish local government. I then, in the last section of the paper, discuss how the insights from the empirical story add nuances to the notion of accountability in public human services organisations.

Accountability: From external force to an ongoing process

"Accountability" is most often defined as a relationship that "institutionalises the rights of some people to hold others to account for their act" (Roberts & Scapens, 1985, p. 448). Key questions in studies of accountability are thus concerned with who is held to account, for what and to who. In attempts to answer these questions management accounting researchers have debated the consequences of holding persons accountable to the multiplicity of measures and targets present in modern organisations (cf. Messner, 2009; Bracci and Llewellyn, 2012). In their treatment of different types of accountability such as individualizing and socializing (Roberts, 1991), professional and financial (Sinclair, 1995), and styles of accountability that depend on different financial environments (Kraus & Lindholm, 2010) and practices (Bracci & Llewellyn, 2012), accounting scholars have pervasively illustrated that accountability comes in many shapes and with a broad variety of consequences. Most widespread is the suggestion that individualization and instrumentalization push ethical concerns and collective responsibilities aside due to the pervasive demands for financial accountability (cf. Bracci & Llewellyn, 2012; Messner, 2009). These presumptions and arguments are also reflected in debates within social work research.

Within the social work literature, accountability has been studied largely as a pervasive managerial and political quest to constrain professional discretion by enhancing numbers-based decision-making (cf. Munro, 2004). Despite a variety of investigations,

and approaches to the concept of accountability, the social work researchers seem to agree on one thing: That accountability entails an essence that transforms social work practices to a point where the wrong things are made to count (Brodkin, 2011). Where "new social professions" are concerned with administrative accountability work rather than "in-depth face-to-face work with individual service users" (Banks, 2004, p. 184). And where professional notions of accountability are being subsumed by bureaucratic accountabilities, making professionals "slave[s] to the machine" (Burton & van den Broek, 2008).

What is important to notice across the two fields of research is that they seem to agree that multiple forms and styles of accountability are continuously developing and that it matters how various kinds of accountability are part of professional work. This suggests that professionals somehow manages to navigate multiple forms of accountability into co-existing. In order to gain insights into *how* this is achieved, Lipsky (2010) suggests – in the second edition of his seminal book on the dilemmas of "street-level bureaucrats" – to investigate accountability as a part of professional work rather than viewing it as an external force. This research agenda has been taken up by several social research scholars (cf. Brodkin, 2008; Dall & Caswll, 2017). Dall and Caswell (2017) for instance, shifts attention from the analysis of conflicting types of externally imposed accountability systems, to the work of negotiating and shaping decision-making into an acceptable order. In a similar vein, the constructivist accounting scholars suggest to investigate how accounting technologies performs decisions in particular ways by shaping what becomes visible (Munro & Mouritsen, 1996). Whereas the social work researchers investigate accountability as a social matter, the constructivist accounting researchers investigate accountability as a practical matter of making actions visible.

The advantage of the latter approach is that it foregrounds the practices – rather than the discourses – that make it possible to reach multiple goals (Munro & Mouritsen, 1996). This allows for investigations of how accounts are practically shaped into one or more forms that make it possible to make decisions account-*able* in multiple ways. In this view the giving of accounts is an ongoing process rather than an act of justifying or excusing past events (Scott & Lyman, 1968). In John Laws words (1996) even accountability is decentred in the sense that it involves all the various materials that represent the organisation – documents, meeting agendas, spreadsheets – and these

materials never come together at one single point. They weave in and out of each other and produce different modes of accounting. When employing this view of accountability as an ongoing and decentred practice it becomes possible to investigate the work that precede the giving of accounts. In this way, the investigation can unfold how accounts of costs and accounts of needs are connected and what it takes for 'connections' to be accepted as a durable account. My ambition with this approach is to investigate the detailed and socio-material efforts of making professional decisions account-*able* in multiple ways.

A symmetrical approach to the study of accountability

I gained insight into the socio-material efforts of making professional decisions account-*able* through ethnographic fieldwork of the practices of accounting for decisions. More particularly, I employed a symmetrical approach that resembles what Mol (2002) terms a 'praxiography'. The key tenet of this approach is to let the practices themselves guide where and when the fieldwork is going to take place. What I more specifically did was to "follow the actor", as it is suggested within Actor-Network Theory (ANT), regardless of who or what the actor is (Latour 2005). Just as Latour and Woolgar (1986 [1979]) revealed the ways the instruments of laboratory work contributed to the construction of scientific facts, I argue that accounts of professional decisions are co-constructed by the materials and practices that take part in producing the accounts. I take it that both humans and non-humans act, insofar as they influence the way accounts are shaped, connected and made durable. Accordingly, I view the work of accounting for professional decisions as 'socio-material' achievements that vary from practice to practice.

My fieldwork primarily took place in the accounting and child protection departments of a Danish local government. I undertook the fieldwork in the area of child protection work, because I knew this was an area where demands for accountability had increased during the previous 10 years (Finansministeriet, 2012; Local Governements Denmark, 2006) and where the relationship between costs and needs are continuously under scrutiny and a topic of political controversy. More importantly, the child protection area highlighted the key role of professional decision-making as a practice for assessing

and evaluating the needs of children (Munro, 2008) and as a means for organising economic exchanges in a public/private market of caring services (Schrøder, 2014). I chose the local government for three reasons: First, it was a rather average local government in terms of size, expenditure and the socio-economic background of its inhabitants. Second, it was geographically closer to where I lived, which gave me the flexibility to be present at short notice. Third, the child protection department was known to uphold a high professional standard while it, at the same time, had a below average expenditure. It had not overspent its budget for eight years. So, somehow they managed to connect accounts of costs and accounts of needs and make this connection durable. The year I spent following their work however, turned out to be an extraordinary year. Without knowing it, my ethnography came to pivot around the slow realization of an overspent budget.

I spent about 400 working hours in 2016 and the beginning of 2017 following the work of accountants and child protection workers as they struggled to make the decisions to provide services to vulnerable children accountable. Inspired by Daniel Neyland's (2008) suggestion to lay out strategies for how to delimit where to go and what to look for during ethnographic fieldwork, I planned to follow accounts of decisions as they moved between the child protection department and the accounting department. Based on earlier experience (Schrøder, 2014) from research on professional decision-making in child protection work, I knew that appropriations were used to both bring information from one place to another and as a means to standardize information into a very specific format. A key strategy of my ethnography was to follow appropriations as they moved around. I started out in the child protection department, where I followed caseworkers in their work of assessing the needs of children, reaching decisions about which services to provide, and accounting for the steps they took along the way. Whenever possible, I would then follow the appropriations as they moved back and forth between the child protection department and the accounting department.

This strategy was not straightforward. Most importantly, it required access to private information. The access to follow the details of decisions regarding individual children

was possible as I received consent from families to include them in my research[12]. However, 'access' was also practically constrained by my ability to be present at the specific moment when the caseworker would make the appropriations. Whenever these circumstances were in place, I would go to the accounting department and continue to follow a specific appropriation or simply follow other appropriations. What I did specifically was to ask caseworkers and accountants to let me see what they did when they appropriated services, assessed the accuracy of cost estimates, paid bills, allocated costs etc. While I observed them at work, I sometimes interrupted them and asked what was going on. At a later point in time, I would then ask them how it went with particular appropriations. To this end I did what Czarniawska (2014) defines as "observant participation": I talked to key informants about what had happened since we last talked. I often recorded such conversations in order to be able to talk more freely, instead of writing while talking. I also participated in budget meetings, department meetings and in various 'work meetings' on the relationship between caseworkers' decisions and the accounts of them. Overall, this amounted to about 350 pages of computer written field notes, observations of 46 meetings, 90 hours of shadowing caseworkers and appropriations, more than 100 recordings from which 33 were planned interviews and numerous documents and photos.

As I ended my fieldwork, I wrote up what I considered the 12 most salient 'stories', episodes or 'sequences of events', from my fieldwork. One of these 'stories' conveyed a sequence of events where an accountant discovers that the appropriations of three placements are "missing", meanwhile the caseworker – who should have made the appropriations – is working against the clock to finish a report that accounts for the needs of the children. I took these parallel incidents as the point of departure for the present paper and the story, I convey in the paper, because I found that they very clearly expressed that the shapes of accounts are the results of socio-material achievements rather than a choice of the individual social worker or accountant. In developing the story, I used MaxQda to cluster together my material regarding the parallel incident with the "missing appropriations" and more broadly all the material I had collected regarding appropriations. In this way, it became possible to trace chronologically how the parallel incidents were linked together with the realization of

[12] The study was approved by the Danish Data Protection Agency

an overspent budget. I present the story in a rather dramatic manner (at least as dramatic as it can get in a story about appropriations), because I want to invite the reader to see for him or herself what accountability looks like and how it takes place when it is approached with a symmetrical approach (Czarniawska, 2017, p. 8).

Making professional decisions account-*able*

The story takes place in both the accounting department and the child protection department of a local government. The child protection department's budget is split into two lump sums: One budget is for running costs. The other budget is for purchasing services and is called "the purchasing budget" by the accountants. The story pivots around the latter. In the accounting department, three accountants and one economic consultant are in charge of allocating costs, paying bills, balancing the purchasing budget, and making the quarterly and yearly reports. This story starts out by conveying how two different modes of accounting take shape in the two different departments. It then progresses by describing how the two modes of accounting are gradually connected by means of various methods that aim to make the accounts more durable. However, and despite of all the collaborative efforts, the durability collapses and the story ends tragically with an overspent budget.

"That is too much money flying around"

One afternoon in October 2016, I was sitting in on a weekly meeting between the economic consultant, Leyla, and the accountant, Marlene. They were conversing about the tasks of the week as Marlene mentioned that she by coincidence had heard from her colleague that three children had been acutely placed in a local out-of-home facility a few weeks back. As in shock, Leyla opened her eyes and mouth widely and replied: "That is half a million kroners[13], at least!" She then explained her train of calculations: Each placement cost DKK 100,000 (EUR 15,000) per month. If the children had already been there for two weeks, then a month and a half would quickly pass, before they found a permanent solution. "That is too much money flying around," she added. She then went on to explain how she could bring the money into the quarterly report

[13] EURO 67.000

by adding the estimated costs "by hand". "Adding by hand is problematic", she said and explained further: The problem was not that it was less accurate. The problem was that it generated more subtasks for her budget control, and that it made future adjustments more fragile. It also signalled to her that the social worker did not take the responsibility of making the appropriations seriously. Nevertheless, she had to finish the quarterly reports within the week. So adding it by hand was a better choice than waiting for the appropriation.

A few days later, as I entered the open office space of the caseworkers, I was surprised to see two rows of paper lined up on the very long table in the middle of the room. 46 sets of paper, each held together by paperclips and numbered with Post-It Notes. "Those are the attachments for Maya's report to the Child Protection Committee", a caseworker told me. I walked to Maya's desk. With papers all around her and clearly very busy, she looked at me: "I have to lay out the attachments, otherwise I lose track. Cathrine [her manager] told me to add more documentation". She found some, and now she was revising the numbering and the reference list. The report was due in an hour. She was too busy to answer any more questions. I did not have to ask her to know that this was the case of the "missing appropriations" Marlene and Leyla had talked about: Three children had been acutely placed away from their parents. The child protection department had received notice of violence in the family and had reacted according to the Social Service Act and their local guidelines. Now Maya was preparing the case files to be presented at the Child Protection Committee meeting, where a judge would make a statutory decision about whether or not there was sufficient documentation to place the children in an out-of-home facility without consent from the parents. As I talked to Maya the following week she told me that it was particularly difficult and time consuming to document the needs of these children, because reports of assault from earlier years had gone missing. She also told me that she had still not appropriated the out-of-home placements, but that she would do it as soon as possible.

At that point, I had been in the municipality for about half a year, and neither the work of preparing case files for the Child Protection Committee nor the work of appropriating and allocating costs were strange to me. However, as I was confronted with Maya's attachments on the table (and realized it was the case with the missing appropriations) the distinctiveness of the accounting for the needs of the children and

the costs of services stood out. Maya's account made use of a storyline of traces of violence to provide evidence for the legality of taking the children from their parents. According to her supervisor, the storyline needed more attachments. The more evidence, the stronger was her claim about the needs of the children. In this sense, the account represented a version of the truth about the needs of the children, which was to be tested by a committee with a judge. This meant that by producing the account, Maya made a discretionary decision about the needs of the children possible. Meanwhile, though, the steps of making the account followed statutory procedures about how to react in case of violence, and did not leave much room for discretion. Here, the account was made by documenting as much evidence as possible in a very restricted time-window: "The report is due in an hour", as she said.

Two days earlier the economic consultant had said: "That is too much money flying around". This was the same money that Maya did not take time to appropriate. In entering the account of the costs "by hand", the economic accountant allowed other people than Maya to see that the costs had been spent. Making the costs account then, was a matter of retrieving the accurate costs and allocating them to the correct line item. In this account, there was only one truth and this truth could be more or less accurate. As the economic consultant decided to add the costs "by hand", the accuracy was less guaranteed than if it had followed system procedures (I will get back to this), because it demanded for her to make adjustments in the future. Nevertheless, the costs account would have been even less accurate if she had not entered the costs by hand, because then they would not have been included in the quarterly report. Whereas the account of needs aimed at reaching as far as possible, by documenting as much evidence as possible, the account of costs was aimed at stabilizing a number by making it as accurate as possible. And whereas time was the main concern in the account of needs, the main concern in the account of costs was to not leave anything "flying around".

When I was faced with these two versions of accounts for the same decision, what surprised me the most was that both Maya and the economic consultant knew the costs of the placements. Nonetheless, the money would be 'flying around' until the day the accounting department received notice of the appropriation of the placements. Until then, the connection between the two accounts could not be accounted for. It made

me realize that accountability is achieved by connecting elements that would otherwise remain separated and unrelated. This differs from the argument that accountability disconnects measurements from practices by making the wrong things count (Brodkin, 2011; Munro, 2004). As well as from the argument that accountability is a purely hierarchical relationship between those who demand accounts and those who give accounts (Lipsky, 2010; Roberts & Scapens, 1985).

Separating costs from needs

The connection between the accounts of needs and the accounts of costs was made account-*able* through the process of appropriating the costs of services. Although, I write about this as a process of *connecting*, the process more specifically started out by separating the costs from the needs and aimed at re-connecting them at a later point in time. It was a process that took time and had the purpose of moving the costs from the accounts of the children's lives to the accounts of the yearly expenditure. In this sense it was a process that produced a distance between the individual child and costs of meeting the needs. This is why I emphasise it as a process of separation rather than transformation.

The first step of this process took place on the computer screen of the caseworkers as they allocated each element of the decision to grant a service to the correct legal paragraphs. At first, I thought this was a simple task of selecting from predefined alternatives like, for instance, the paragraph for foster families if relevant. However, it turned out that foster families come in three categories and that each foster family is assigned a number that corresponds to their geographical location, not to speak of the social security number of the parent who is to receive the remunerations for fostering the child. Apart from this, the foster family as well as the biological parents would often be granted supplementary benefits such as money for transportation and birthday presents. In this process, each cost item was allocated to a specific legal paragraph that granted the child protection department the right to cover the expenses. This right was based on the account of the children's needs; however, as the kinds of services and legal paragraphs were connected, the accounts of costs were slowly and meticulously separated from the accounts of needs.

Since many costs are regulated by national tariffs, I also expected the calculation of, say, the remuneration for a foster family to be a straightforward task. Sometimes though, the contract had not been made in time for the service to be provided. Or the number of, say, family therapy hours might be regulated along the way, and call for a new appropriation. Even when there was a contract with a set price, it sometimes happened that the price in the contract deviated from the price registered in the database. This left the caseworkers with the choice of following the costs in the contract or the costs in the system. Luckily, the calculations added up most of the time. However, this did not complete the separation of the accounts of costs from the accounts of needs. The costs remained in the same system together with the story of the children's lives in a column right next to the column where the duration of the social service was entered. The separation was completed as a notice was made to the accountants, Marlene and her colleagues, that a service had been granted. Picture a 27-inch monitor with a 2x2 inch window in the middle. In this window the caseworkers entered the details of the appropriation. All the numbers had to go into this space: The price of the services, the exact time period for the payment, social security numbers of the child as well as the person receiving the salary, headings, as well as legal paragraphs and supplementary information in the case of state reimbursements or other particularities. Here there was no room for long words. Even "and" was abbreviated with "/". By then, the account of costs was separated from any trace of the children's needs.

Assessing the accuracy of cost accounts (to the tunes of pop music)

As the notice of an appropriation reached Marlene's screen in the accounting department, it was an account of costs, and Marlene could start the process of assessing its accuracy. She always made sure that there were no discrepancies between the estimated cost in the notice of the appropriation, the price in the contract, and the price in their database of suppliers. This process physically took place in office 1207, where the radio was always playing pop music. One time, as Marlene was struggling to work out why the estimated costs for a child protection service did not match the listed costs in the accounting database, Michael Jackson intoned on the radio: "Go on girl heheheee…" and Phil Collins obligingly followed up with "just give me one more night…". Marlene, though, did not have one more night. Much to her own regret, she gave up on solving

the mystery of the discrepancy and simply adjusted the listed costs to match the estimated costs. The discrepancy was minimal, she told me: It was more of a matter of principle than a problem in the accounting procedures. She also checked to see, if costs were assigned to the correct legal paragraphs. When she found discrepancies or mistakes, she sent an e-mail to the caseworker, asking her or him to correct the mistake. When she considered the cost accounts to be accurate, she copied them into the accounting database and allocated them to a specific line item. In doing so, the costs entered the spreadsheets of the economic consultant, Leyla, and awaited estimation as a future expenditure.

The music made my work of talking, observing and writing more complicated, but the accountants told me that it helped them work. Mostly Jane, who was in charge of paying the bills, said she needed the music to get the work done. She explained to me that it helped keep her in a good mood. Marlene also assured me that the radio was essential to her work. It seemed I was the only one troubled by the music. In time, though, I learned to appreciate it, and I found myself dropping by their office, enjoying the pop music as a break from the seriousness of the child protection work. As I did so, I started noticing how it supplemented the mundane, detail-oriented and repetitive tasks of paying bills and allocating costs.

With the appropriations in the database, Marlene's colleague Jane could make the payment to the suppliers of services. When doing so she compared the price on the invoice with the costs in the accounting database. In cases of discrepancies of more than 5 % or DKK 5000, she had to stall the payment. Correspondingly, if the caseworker had not made the appropriation, Jane could not make the payment. If an appropriation was missing, she entered the information from the invoice on a list of "invoices without appropriations" and informed the caseworker in charge of the mentioned service that she was waiting for the appropriation. Jane humorously, but with a grain of seriousness, called this list "the black list". Because, as she explained to me, it was a list with the names of caseworkers who prevented her from doing her job. As she clicked her way back and forth between accounting systems, emails, invoices and spreadsheets, she looked at me with raised eyebrows and said: "This is why I need some music". When "the black list" got too long, she emailed it to a manager, who then personally asked the caseworkers to make their appropriations. Only after Marlene

had received the appropriation, approved it and coloured its row in "the black list" green, would Jane pay the bill and finally delete the row from the list.

Improving the accuracy of costs accounts

The next step in connecting the accounts of needs and the accounts of costs took place on the screen of the economic consultant, Leyla. With the appropriations in the accounting database, she could upload the numbers into the budget, see how much was spent, and compare it with the estimated expenditure. She did this every quarter, a few weeks before the quarterly report was due. As I sat down with her one day in October, she showed me how it was done: She opened up a spreadsheet (one of many) with "activity numbers" on all the types of services the caseworkers could grant. She pointed with the cursor to the number of placements in 2016, and showed me that it was lower than in 2016. "In august it was 75, and I knew it was supposed to be about 100," she said. Next she clicked on the update icon, paused for a moment, and the numbers changed. The number of placements had changed to 95. Still not satisfied with the number, she said: "Compared to what I have heard from them [the managers of the CPD], there should be more placements recorded in the system". She decided to do some extra work to double check it. In a new spreadsheet, she made a list of recorded placements, including the ones with an expired appropriation, and asked one of the supervisors from the child protection department to go through them and add comments if there were changes.

Trine, the supervisor who received this list, described the procedure of going through the list as a standard procedure that took place at least every third months. She looked down the list and said that she knew most of the placements by memory. She added information such as "this is to be extended", "this one has ended", "he moved home", and so forth in the column for her comments. This, she explained, would give Leyla the most up to date information, until it was possible for the caseworkers to make their appropriations and for Marlene to assess their accuracy and enter them into the accounting database. In this sense, the list temporarily replaced the appropriations by bringing the adjusted costs directly to Leyla. It provided a temporary separation of needs and costs, which gave Layla the opportunity to manually, "by hand", add and subtract changes in the cost allocations in due time for the quarterly report. This

worked as a quick fix. However, without visible traces and a detailed assessment of the accuracy Layla found it difficult to trust the numbers.

Throughout October and November, Leyla became increasingly concerned about the accuracy of the accounting numbers. As the end of the year approached, the accountants found the flow of incoming invoices without appropriations endless. "The black list" of December 17th testified to 168 invoices waiting for appropriations. When I talked to Marlene and her colleague in January 2017, the feeling of despair from not being able to dispatch the appropriations was still in the office. They complained to me that a manager had warned them to put more pressure on the caseworkers, because they were already under so much pressure that "they were almost crying". "But", Marlene's colleague confessed, "we *were* crying on that Friday afternoon when the invoices did not stop coming in. All the caseworkers were gone for a two-day-seminar". The accountants told me that a supervisor had made "administrative approvals" of all the appropriations without knowing whether they were correct or not. They had to, because the suppliers were waiting for their money and the annual report was due.

A failed attempt to re-connect accounts of needs and accounts of costs

With the money from 168 appropriations still 'flying around', Leyla's concern about the inaccuracy of the cost estimations turned out to be there for a reason. In the child protection department, though, they seemed to be caught by surprise, as the annual report stated that they – for the first time in 8 years – had overspent their budget. The head of the department broke the news to the caseworkers at a department meeting in January 2017. She emphasized that there could be many explanations for the discrepancy. Only one thing was certain at that point: If the appropriations had been more accurate and timely, then they could have better adjusted their choices and delimitations of services along the way. "Even five hours here and five hours there make a difference [to the overall costs]", she said and continued:

> I have to be sure that you are aware that, even though 'appropriations' sounds like the world's most boring thing, it has an indirect influence on how we help children and young people in our municipality. It is super important. (…) If you tell me you have to choose, as in "should I react in this acute case or should I make the appropriations?", then, of course, you

> have to take the acute case. But it is still connected. (recording of department meeting)

During her speech the caseworkers paid careful attention. Only a few raised critical questions, stressing that they could justify every decision they had made, despite what the annual report stated. The head of department added: "*We* know that, but *they* want us to have the awareness that things are connected". Even though she did not specify "they", it was clear that 'they' referred to the accounting department. In this sense, she said that the accounting department was as involved in helping children as they themselves were. This is why it was not enough that each caseworker and his or her supervisor "knew" how needs and costs were connected, the connections had to be know-able to others. They had to be accounted for and the accounts had to be durable, if they were to last the strenuous travel from the child protection department to the accounting department and back again. The methods of entering costs "by hand" and making "administrative approvals" could provide a short cut in procedures, but they also made the accounts weak, because they did not provide accuracy. Nonetheless, they made it possible to make a yearly report that accounted for an overspent budget.

This is how the story ends: With an overspent budget. The overspending of the budget, however, was not caused by caseworkers who did not take costs into account in their decision-making. Rather it was caused by a failed attempt at making connections between costs and needs durable by meticulously separating them in a way that made it possible to re-connecting accounts of costs and needs at a later time. Although the attempt failed, the sequence of events revealed a collaborative, socio-material and strenuous effort of shaping, separating and re-connecting accounts of needs and costs.

Concluding discussion

I could have told this story as a story about how social workers resist demands to take costs into account and continuously overspent their budgets. Or as a story about unreasonable managerial demands for cost control. However, by staying attuned to the practices of accounting, I saw something else. I saw two distinct practices that shaped accounts in very distinct manners, and I saw accountants as well as caseworkers do the best they could to make the connection account-*able* in various ways. This work was

mundane and strenuous at the same time. The accountants needed their pop music to support their detail-oriented tasks and the caseworkers "were almost crying" as they worked against time. Nonetheless, accountants as well as caseworkers continuously tried to account for the connections between costs and needs, because – this is my proposition – that was how they could produce more space for discretion. Accountability, then, is not an abstract effort to meet either budget targets or individual needs as it has often been suggested (cf. Bracci & Llewellyn, 2012; Brodkin, 2011; Kraus & Lindholm, 2010). Rather, accountability is a practical process of constantly working to make various connections between costs and needs account-*able* by continuously connecting, separating and re-connecting them in aggregate forms.

I have studied the work of *connecting* as the instances where accounts of costs and accounts of needs intersect by being present at the same time and place. Inspired by Law (1996), I approached the work of connecting accounts of costs and accounts of needs as ongoing and decentred. Most importantly, this revealed that the process of connecting also involved separation, because it was difficult to fit the various shapes of accounts into one format that fully embodied them. ANT scholars (Latour 1999, Mol 2002) often use the notions of translation or manipulation rather than *separation*, because they want to indicate that actions are transformed into something else in the process of inscribing them into forms and datasets etc. In the present story, for instance, the decisions started out as a being about a child's need for security and ended up as a budgetary problem. Although, I view the process of shaping and connecting accounts in a similar vein, I have chosen to use the notion of separation, because it emphasises that a *distance* between needs and costs are constructed as a means to re-connect them at a later time. However, the connections were not of much use, when they were not visible to others than those who made them. So, the connection between accounts of costs and accounts of needs were made durable by shaping them into a format that made the connection itself account-*able*. This was a fragile and ongoing process of connecting, separating and re-connecting; of moving costs back and forth between individual decisions, the accounting department and back to the child protection department in the form of aggregate numbers of allocated services. Accordingly, *durability* is only achieved when the process of shaping and connecting accounts of costs and needs is successful. In this story it was not.

So, the point is that costs have to be meticulously separated from needs if they are to be reconnected in accounts of how costs have been spent. The more traces this process leaves behind in terms of appropriations, notices, costs assessments, accounting databases, emails and lists the more visible are the connections between costs of services and needs of children. This is because several people have assessed the connections, in several systems and in several different ways. The supervisor, for instance, approves the connection between the needs of the child and the choice and delimitation of service. During the assessment of the appropriation of costs, the connection is between the child's social security number and the costs of service provision. In the budget, the connection is between the costs and the amount of services. In this sense the visible traces of costs is what the economic consultant is missing, as she talks about "money flying around". The biggest problem with having money fly around is that it takes longer for the cost estimations to return to the child protection department in aggregate amounts. This makes it difficult for the head of department and the supervisors to react on the aggregate spending in a discretionary manner, where decisions are adjusted individually.

Therefore, the crucial point of accountability is connecting what would otherwise remain separate. Even though this process mostly resembled a separation of accounts of costs and accounts of needs, it was only durable when the traces were visible, because this is what allowed for costs and needs to be re-connected. In this regard, accountability is achieved when partial versions of – and distinct ways of accounting for – child protection work are (re-)connected. This means that the boundaries between different kinds of accountability – such as managerial, financial or professional accountability – are blurred in the practical work of shaping and connecting accounts. This makes it difficult to be accountable to the one or the other type of accountability. Being accountable to multiple forms of accountability then, is a practical matter of continuously making decisions account-*able* in multiple ways.

Most importantly, the story of the unexpected budget discrepancy reveals that a loss of accuracy also means a loss of discretionary decision-making. By now, the critical scholar will probably be thinking that this supports the argument that technical methods for creating accuracy are taking over. I do not deny that this is possible. However, the present story reveals that if this is the case, then it is the effect of the

missing connections between the two kinds of accounts. It is not because the accounting department has an expectation that accurate numbers give a full understanding of the performance of the child protection department (cf. Brodkin 2008, p. 332). Rather the ability to see a problem allows for the possibility of making discretionary decisions about cost allocations. To this end, the story conveyed in this paper reveals that accountability is neither an abstract quest, an unreachable illusion, nor a logic that somehow conspires with managers and accountants to make a machine out of social work and other public service areas.

References

There is a complete list of references at the end of the dissertation.

Article 2: Making professional decisions good: Producing, maintaining and avoiding hybridity in child protection work

This paper is the result of joined work between myself and a former PhD Colleague, Amalie Martinus Hauge. We began working on the paper in the fall of 2016, because we wanted to combine Amalie's insights into how valuation practices could be analysed with my empirical material and theoretical insights into debates regarding hybridisation between accounting and caring. The paper was presented at the 33rd EGOS Colloquium 2017, in the track on The politics of Valuation, which was organized by Fabian Munieasa, Claes-Frederik Helgesson and Monika Krause. After the conference we edited the paper and submitted it to a special issue on Accounting and Accountability changes in Knowledge Intensive Public Organisations in Accounting, Auditing & Accountability Journal. This was the call that made us take the turn towards elaborating on the practical work of hybridising. The paper was reviewed and rejected. We then used the very constructive comments from the reviewers to develop the paper into its present version. This version was presented and well received at the Emerging Scholars Colloquium at the Interdisciplinary Perspectives on Accounting Conference in July 2018. Our plan is to further develop the paper into a version that can be submitted to the Journal of Accounting, Organizations and Society. This entails being more specific in regards to how the paper theoretically contribute to the broader field of management accounting as a practice.

Making professional decisions good

Producing, maintaining and avoiding hybridity in child protection work

By

Ida Schrøder
Copenhagen Business School

and

Amalie Martinus-Hauge
VIVE – The Danish Center for Social Science Research

Abstract

Since the introduction of New Public Management in the 1990's it has been debated how, under which circumstances, and with which effects, accounting practices impinge on health and social care practices in the public sector. Within the field of public sector accounting research, recent studies have argued that accounting tools and techniques are so deeply engrained in professional decision-making that accounting and professionalism have developed into hybrids. Nonetheless, little is known about how hybridity is practically made possible in settings where multiple and conflicting criteria for decision-making exist. In this paper we analyse how professional decisions are enacted in five different registers of valuing when decisions are good. We develop the notion of sequencing as a means to describe the continuous, practical efforts of producing, maintaining and avoiding hybridity in the decision-making processes of a public Danish child protection agency.

Introduction

In the attempt to make professional decisions better, more accurate, efficient and measurable, health- and social care organisations have increasingly integrated accounting tools and practices into their work (Abernethy et al., 2007; Kurunmäki, 2009; Llewellyn, 1998a; Llewellyn & Northcott, 2005; Miller & Rose, 1990; Sjögren & Fernler, n.d.). This is not least a consequence of the New Public Management reforms characterising the end of the 20th century (Hood, 1991). With New Public Management an agenda was set for public organisations to prove their ability to return value for money spent. Now there are multiple systems for measuring the extent to which an intervention returns value to a patient or client, and they do not necessarily correspond to systems for measuring the economic value of the same intervention. As they strive to make good decisions, social and healthcare professionals navigate on a daily basis not only the economic considerations and the needs of clients and patients but also a broad range of other criteria, tools and techniques for measuring the 'goodness' of their decisions. Accordingly, there is not only one kind of good professional decision-making but many. In this paper we ask how 'good decisions' are practically achieved.

From recent studies in the field of public sector accounting research (PSAR) we know that it is possible for multiple and conflicting values to be taken into account in professional decision-making (Frandsen, 2010; Pettersen, 2015; Kurunmaki, 2004; Sjögren & Fernler, n.d.). In her study of the Finnish medical profession Kurunmäki (1999; 2004) for instance, argues that pricing and budgeting skills are integrated into clinical decision-making processes to a degree that makes the profession "a hybrid". In a similar vein, other scholars have found hybridisation between accounting and caring values to be an outcome of developments over time (Kraus & Lindholm, 2010; Llewellyn, 1998a; Nyland & Pettersen, 2015; Wiesel & Modell, 2014), of particular units of work (Bracci & Llewellyn, 2012; Kraus, 2012; Pettersen & Solstad, 2014; Rautiainen & Järvenpää, 2012), or the design of measures and calculations (Llewellyn and Northcott, 2005; Pettersen, 2015). Although some authors argue to have found separation rather than hybridisation (Fischer & Ferlie, 2013; Jacobs, 2005; Kastberg & Siverbo, 2016; Kurunmaki et al., 2003) it remains uncontested that accounting tools and techniques are a part of professional decision-making in some way or the other

(Abernethy et al., 2007; Helden, 2005). However, little is known about how it is practically possible to make decisions 'good', when there are multiple and even conflicting criteria for goodness.

In this paper, we extend the PSAR investigations of the co-presence of "accounting" and "caring" values, by investigating hybridisation from within. Rather than asking which form hybrids take on, or whether hybridisation is possible or not, we ask how hybridity is *enacted* in the processes of professional decision-making. We suggest that hybridity is continuously produced, maintained and avoided. In order to unfold this argument we mobilize the insight from valuation studies that the co-presence of multiple and conflicting values is an achievement of practical, organising processes (Dussage, Helgesson, et al. 2015; Heuts & Mol 2013). The paper is based on ethnographic field work, studying the practices involved in the decision-making processes in the child protection department of a Danish local government. We develop the notion of 'sequencing' as a means to account for the ordering processes that allow for five different, and at times conflicting, registers of 'good decisions' to be present at the same time, right next to, yet separate from, each other. In this way, the notion of sequencing contributes to ongoing debates in PSAR regarding the hybridisation of management accounting and caring practices (Miller et al. 2008, p. 952; Nyland & Pettersen 2015, p. 102; Kurunmaki 2004) by suggesting that hybridity is achieved by both connecting and separating the various practices at play.

The remainder of the paper is structured as follows: First we review PSAR about how hybrids between accounting practices and professional decision-making is practically achieved in the areas of public sector social and healthcare work. We then present our theoretical approach and follow up with a section on the methodological considerations involved in the design, undertaking and analysis of the ethnographic material. In the subsequent empirical account we draw out five registers of making decisions good as we present the empirical material. In the last part of the empirical account we develop the notion of sequencing. Finally, we discuss how the notion of sequencing contributes to PSAR regarding hybridity in social and healthcare work and we conclude with practical implications.

Hybrids between accounting practices and professional decision-making

Within PSAR the roles of accounting tools and techniques in professional decision-making has been investigated and debated for a long time (Abernethy et al., 2007; Abernethy & Stoelwinder, 1995; Arnaboldi, Lapsley, & Steccolini, 2015; Jönsson & Solli, 1993; Kurunmaki et al., 2003; Laughlin, 1996; Llewellyn, 1998a; Miller & Power, 2013). In 2004, Kurunmaki coined the amalgamation between accounting activities such as budgeting and pricing with clinical decision-making as a process of hybridisation. The notion of 'hybrid' is borrowed from the natural sciences, and emphasizes the unification of two or more elements normally found separately (Miller et al, 2008). As an empirical phenomena, the studies of hybridity then, are concerned with the intermingling of accounting practices in a broad variety of domains, (Miller, Kurunmäki, & O'Leary, 2010) and they employ a broad variety of theoretical approaches (cf. Thomasson 2009; Hayne & Free 2014; Miller et al. 2008; Busco et al. 2017; Pettersen & Solstad 2014). Rather than sketching out what is argued about the daily work of constituting hybridity in this variety of settings and approaches, we sketch out the main theoretical approaches and the assumptions that underpin their arguments (cf. Locke and Golden-Biddle, 1997).

There are two main theoretical approaches within PSAR on how the professional criteria for decision-making come to be hybridised with accounting tools and techniques: A Foucauldian approach and a New Institutional Theory approach. In the Foucauldian approach, hybridisations are often studied as subtle transformations of power relations instigated by the mediating force of calculative instruments, as they selectively make measurable and calculable units visual and governable (Kurunmäki & Miller, 2006; Miller, 2001; Miller & Rose, 1990). In this way, it is often assumed that there to begin with was a more pure practice, which is transformed into a new shape or way of working (Miller et al., 2008). This makes it difficult to question how it is practically possible to combine multiple and conflicting criteria and practices, without pointing to the hybrid being transformed from a previous, and purer, version. This is one of the reasons why 'hybridisation' has become a contested theoretical term, where debates pivot around whether distinct practices develops into co-existing ones (Kurunmaki 1999; Kurunmäki 2004) or not (Fischer & Ferlie, 2013; Jacobs, 2005;

Kastberg & Siverbo, 2016). Accordingly, in the Foucauldian approach it is assumed that hybrids take on a more or less stable shape, and that this shape ceases to exist if hybridisation is resisted.

The tendency to suggest that hybridity either happens or not is also reflected in similar studies of the relationship between accounting and professional decision-making that don't explicitly draw on hybridity as a metaphor for the investigated phenomena. One group of studies tells a story of professionals that attune to the new ideals of measurable knowledge without being aware that while doing so they throw away what was once a pure professionalism with clearly delineated values and ethics (Bracci & Llewellyn, 2012; Kraus, 2012; Kurunmäki & Miller, 2006; Lapsley, 2008; Llewellyn, 1998a; Llewellyn & Northcott, 2005). The other group of studies tells a story of professionals that resist accounting induced values due to their strong professional identities, values and ethics (Abernethy & Stoelwinder, 1995; Laughlin, 1996; Nyland & Pettersen, 2004). Although these studies unfold important insights into the transformations of public sector health and social care practices and into society at large, they also bear the risk of reproducing a dichotomous relationship between accounting and 'caring'.

The question of how multiple and conflicting values co-occur has been taken up in recent studies informed by New Institutional Theory (Pettersen, 2015; Lounsbury, 2008; Pettersen & Solstad, 2014; Polzer et al., 2016; Rautiainen & Järvenpää, 2012). Lounsbury (2008) suggests making a move towards studying practice variances as a means to investigate how multiple logics guide decision-making. This has been taken up in several studies illustrating how multiple logics are combined in a variety of ways that make it possible for action to endure despite the inherent contradictions characterising hybrid public organisations (Pettersen, 2015; Pettersen & Solstad, 2014; Polzer et al., 2016; Rautiainen & Järvenpää, 2012). Whereas these studies accept hybridity as a condition for public organisations, a recent paper by a group of well-known scholars within New Institutional Scholars (Polzer et al., 2016) aims to conceptually differentiate between "types of hybridity" by analysing patterns of co-occurring logics. In their paper on the reformation of a public financial and management system Polzer et al. (2016) specifically argue that the layering of logics creates hybrids consisting of elements that are "added on top of, or alongside, each other" (p. 87) as opposed to the blending of logics which creates a new amalgam. Although this finding adds to the

Foucault-inspired studies by arguing that hybridity involves the systematic ability to combine and separate logics, it also assumes that practice variance can be pinned down by means of analysing responses to conflicting logics. To this end, the different types of hybridity are assumed to be abstract end points, and the actual actors who connect, replace, combine, segment and layer the logics are less questioned.

In this paper, we elaborate on the ideas that hybridity is a process of transformation that involves practical and systematic efforts of coordination, such as combining and separating multiple and conflicting values. We suggest moving away from the assumption that values determine action, and approach values as enacted in practices instead.

Several accounting studies have been inspired by this approach (Ahrens & Chapman, 2007; Andon, Baxter, & Chua, 2007; Boedker & Chua, 2013; A.-C. Frandsen, 2009; Quattrone, 2004). Andon et al.(2007) for instance argue that the fabrication of measures is an ongoing struggle in which it is impossible to pin down values, since the objects of measurement are impossible to stabilize. What is deemed important to measure – whether it is, for instance, "commercial viability" or "awareness of information" – changes continuously as the metrics for measurement are worked on in different practices. In this way, they illustrate that what is 'good' is constructed in the process of making the goodness measurable. Values are not just there. In this line of thinking, the relationship between values and measurement practices is reversed or even collapsed (Latour & Woolgar, 1986). Recently this insight has been picked up by the field of valuation studies (Dussage, Helgesson, & Lee, 2015a; Helgesson & Muniesa, 2013; Kornberger et al., 2015). Here it is argued that it is by investigating the practices of making things valuable that we can learn how, and what, things come to matter as important. A key argument of the present paper is that this approach helps us investigate what it practically means to be hybrid and do hybrid work. Because if a multiplicity of values are continuously produced, what we need to ask, then, is how they are practically and continuously connected and separated. By viewing valuation as a practice, we can answer just that.

Accordingly, in this paper, we do not aim to unfold hybridity as a new, more or less stable, entity resulting from a process of hybridisation (Kurunmaki, 2004; Miller et al., 2008) or as different constellations of multiple and conflicting logics (Nyland &

Pettersen, 2015; Polzer et al., 2016). Rather we approach hybridity as an ongoing and continuously changing achievement of practical work. To this end, the aim of the paper is to analyse the practical activities and coordinating efforts that make it possible to produce, maintain and sometimes avoid hybridity. In this vein, our main research question is: How is it possible to make 'good decisions'[14], when there are several registers of valuing when decisions are good.

Theoretical approach

We draw on Heut's and Mol's (2013) study of different ways of valuing "good tomatoes". The question of what a good tomato is might seem banal, but it is not. In their qualitative study, they show how multiple versions of good tomatoes are enacted as they move across different practices of production, transporting, buying, selling and eating. In each practice, a number of "registers of valuing" are drawn in as measures of how to make tomatoes good. The registers are not tied to a practice, though, and they do not measure the traits of tomatoes based on pre-existing scales of sugar amount, colour and size etc.. Rather, the registers indicate that the activities of making tomatoes good share a relevance in regards to how they aim to make the tomatoes good – or at least better. One such shared relevance is that of "handling tomatoes". In each of the practices, particular activities are put in place in order to make sure that tomatoes are handled in the best possible way for that particular practice. In this way, the registers characterise activities that share a relevance in relation to what is rendered as appropriate means for valuing.

As suggested by Heuts and Mol (2013), we use the notion of 'registers' to indicate that the activities involved in the decision-making share some kind of relevance concerning how they aim to make decisions better. By drawing out these relevancies from our ethnographic material we can analyse the differences between the practices of valuing when decisions are good. However, Heuts and Mol (2013) warn us: "what is or isn't

[14] When writing about 'good decisions' we are not aiming to make an ethical and normative judgment on whether professional decisions are good or bad. Rather we view a 'good decision' to be the goal of any professional decision-making. As a term then, 'good' encompasses all the vast activities, demands and expectations involved in achieving the best possible decision.

good in relation to this relevance may differ from one situation to another" (p. 129). This means that what might be valued as important for a decision in one situation might be valued as bad in another situation. So, just like different versions of good tomatoes are produced in the valuing practices of tomato production, so good, professional decisions are enacted differently in the practices of child protection work. This is an important point. Accountants, caseworkers, managers, supervisors, parents, and all the other 'experts' of child protection work, do not change their perspective on decisions, but they continuously do different things with the decisions. Just as Heuts and Mol (2013) argue in their tomato case, we argue that "the good decision" is enacted as five different objects of valuation as 'it' moves from practice to practice. This is why we suggest analysing the practical efforts of connecting and separating the multiple kinds of good decisions.

In line with Mouritsen and Kreiner (2016) we view decision-making as "both an end to the negotiation of aspects and concerns to be reflected in the decision and a beginning of a series of future decisions" (p. 23). This means that decisions do never have just one endpoint, but many. And that just as these points are endings, so they are also the beginning of new decisions and new adjustments. Here is one of the reasons why traits such as linearity, a good price, a coherent description of needs etc. do not by themselves express when decisions are good. Since they represent a single instance, time and place of the decision, they fail to capture all the work that goes into adjusting decisions. Rather, decisions are continuously improved by talking, writing, observing, calculating, driving, planning, feeling, appropriating, registering and much more (Heuts and Mol 2013 p. 141). This means that decisions do not only draw in past, presents and futures, they also draw in different places. In this view, it is useful to approach decisions as being involved in, as well as being constituted by socio-material networks (Mouritsen, Mahama, & Chua, 2010). Points where decisions end and begin then, are moments of stabilization, which make it possible to proceed by unfolding the future courses of action.

In our analysis we use these moments of stabilisation to foreground instances where multiple kinds of decisions are connected and shortly thereafter separated in ongoing processes. We develop the notion of *sequencing* as a means to describe this particular way of continuously connecting and separating, which makes it possible to maintain

multiple and conflicting kinds of decisions while avoiding clashes. Sequencing resembles what Cyert and March (1963) have described as the delegation of decision tasks into subunits of an organisation and the process of sequentially attending to conflicting organisational goals. However, in our case, sequencing does not refer to a choice made by the person faced with a clash of conflicting registers. Rather it is an ongoing process of connecting and separating activities temporally as well as spatially. In this way, the separation taking place through sequencing is never complete and never stabilized.

Empirical setting and methodological considerations

The paper is based on an ethnographic fieldwork study of how accounting practices and professional decision-making relate to each other in child protection work in Denmark. Since 2007 Danish child protection work has been organised in a purchaser-provider relationship (Local Governements Denmark, 2006; Siverbo, 2004). The purchase of services is statutory and follows legal rules provided by social legislation, general legislation about budgeting and accounting, as well as politically decided targets. The actual purchase of services resembles a market where private and public suppliers receive money for their caring and curative services such as family therapy, 24-hour placements and psychological assessments. Before deciding which services to buy, statutory child protection workers determine whether or not the problems of families and children are 'social' in the sense of being incompatible with the accepted "norms and values of the majority of people" (Rubington & Weinberg, 1995, p. 4). When problems are rendered 'social', the needs of the children are assessed and decisions are made about the future courses of action.

Even though an intervention aims to improve the situation of the child, it is never guaranteed that it does not harm the child more than it helps. While a harmed life is a catastrophe for the child and family, it is also costly for the public sector. This makes decision-making a constantly ambiguous process in which notions of good decisions are contested by economic, political, legal as well as professional criteria. Numerous devices (spreadsheets, legal rules, information systems, guidelines, budgets etc.) hold the processes together by making decisions measurable in one or the other way, but a

key device in this kind of decision-making is the caseworker who is assigned to assess the problems of the children and to account for the process and the choices made along the way.

The field work was undertaken in 2016 and 2017. Inspired by the symmetrical approach of Actor-Network Theory (Czarniawska, 2017b; Latour, 2005; Law, 2004; Mol, 2002) the ethnography was not constrained by organisational boundaries or groups of people, but by the movements of the decision-making processes and activities. Accordingly, the first author [IS] began her exploration in the child protection department of a Danish municipality and followed the decisions as they moved on to various locations and practices. As she received consent from private families[15] to investigate the casework regarding their children, she followed the casework outside of the municipality's buildings to places where the children, families and the casework went. Through the course of one year she went to more than 30 locations including accounting departments, schools, suppliers and managers of child protection services. Other locations, in a broad sense, included car and ferry trips, visits to politicians, teachers and legal advisors, and the many different computer screens, meetings and documents. Not least, she visited the private homes of families. In total, it amounted to approximately 400 hours of observations, 23 planned, recorded and transcribed interviews, 351 pages of computer-written field notes, 128 recordings lasting from a few minutes up to two hours and stacks of paper such as legal documents, case files and guidelines[16].

Data analysis

Paying particular attention to what it is that practically made the various ways of valuing decisions differ from each other, IS made field notes on how, when, and where decisions came to be controversial and what was done to handle controversies (Dussage, Helgesson, & Lee, 2015b). This involved a broad range of activities: from the mundane work of making a correct entry in an accounting system to heated discussions about the lives of children. In this way, 'a controversy' was broadly understood as any situation where different courses of action could be taken. When IS, for

[15] The collecting and processing of personal data was approved by the Danish Data Protection Agency
[16] It is difficult to visualize this data in a way that reflects both the movements, timing and output of such an ethnography. Nevertheless, there is an attempt to do so in appendix 1.

instance, observed an accountant, who could not make the entry from a caseworker match the predisposed entry in the accounting system, she made notes about it and asked: What is the matter? What are you going to do about it? Staying attuned to such controversies then, gave insights into what was deemed as relevant matters for the decisions as well as to what was done to improve the situation (Heuts and Mol 2013). The attunement to controversies was the backdrop of the first step of analysis, during which the field notes were organised according to 1) what was at stake when and where in the work of making decisions, and 2) what was done to handle controversies.

In this first step of analysis we identified the work of scaling the various 'relevancies' as an activity that helped bring decisions to a conclusion. For instance, politically approved "service levels" were discussed by managers as guidelines to match the kinds of social problems with the kinds and limitations of interventions. However, as we analysed when and where scales were used, we found that the scales said more about how decisions were justified than how a particular matter came to count as relevant for particular decisions. Accordingly, in a second step of analysis we focused more specifically on individual decisions and organised the decisions according to how, when, and where something came to count as relevant. It was during this step of the analysis that the decision-making process regarding one family, whom we call the Jensen Family, proved to be able to tell the story of how multiple kinds of good decisions are enacted and coordinated. Although the decision only regarded one family the empirical material was rich (see appendix 2), it was spread out in time and space, and it entailed the shared relevancies we had already identified in the previous steps of analysis. It is important to mention that we do not analyse the decision-making regarding the Jensen Family as representative of all professional decisions regarding child protection. We draw on the story of the Jensen Family as a means to present the various practices involved in making decisions good. In this way it is possible to convey that there is not one but multiple decisions at work, when professionals reach decisions about allocating resources to individuals.

In a last step of analysis then, we wrote up what happened, who and what was involved, as well as what was at stake in each step of the process of assessing and evaluating the decision regarding the two children of the Jensen Family. This was done in a similar vein to what Czarniawska suggests in writing up "the annals" of a process (Czarniaw-

ska, 2004a). Then we clustered the activities together according to how they aimed at making the decision better. A key take in this analytical work was to not only emphasize what was good *about* the decision but also what was good *for* the decision (Heuts & Mol, 2013, p. 130). We ended up with five registers of valuing when decisions are good: The registers of causes, rights, needs, costs and time. These registers are not clearly delineated, nor did they spring up automatically from the empirical material. After having tried out different ways of categorising the activities though, we settled on these five categories that best reflected the differences in the ways activities made decisions better.

Lastly we analysed how the five kinds of good decisions were connected and separated in the days leading up to and following the pivotal decision to grant the Jensen children an out of home placement. We did that by mapping every single activity according to the register it was part of, the chronological order of the activity, and the place of the activity. We delimited the time period to the 20 days it took from initiating the contact with a supplier of placement services, to circulating the contractual agreement, to buying the placement service from the particular supplier. As we had mapped out the decision process, we could suddenly see how the different activities involved in making decisions good weaved in and out of each other. It made us consider hybridity not as a form but rather as a continuously changing process. We were particularly surprised to see how much work went into separating the five kinds of decision-making, because we had learned from studies of hybridity that separation meant that there was no hybrid (Fischer & Ferlie, 2013; Jacobs, 2005; Kastberg & Siverbo, 2016; Kurunmäki, 2004; Miller et al., 2008; Thomson, Grubnic, & Georgakopoulos, 2014; Wiesel & Modell, 2014). We found this to be a particular way of separating, in which separation was done in a way that made it possible to re-connect. Separation was never stabilized. Also separation happened both in time and space and sometimes this is what made it possible to maintain conflicting kinds of good decisions and finally bring them back together at another time and place. We developed the notion of sequencing as a means to capture this continuous process of connecting, separating and maintaining.

Five registers of valuing when decisions are good

The analysis pivots around the Jensen Family and their caseworker Marc. First we give a brief description of what is at stake in the Jensen Family. Then we present the practices of making decisions good as we sort out how they relate to five different registers of when decisions are good. It is important to mention that the chronology of the registers do not follow an existing order. Rather the presentation of the five registers are ordered in a way that makes it possible to both tell the story of the Jensen Family as well as describe the practices of making decisions good. After presenting the registers we develop the notion of sequencing through an analysis of the activities leading up to and following a pivotal moment of stabilisation: The decision to place the Jensen children in an institution.

What is at stake in the Jensen Family?

In April 2016 the first author (IS) meets up with caseworker Marc in the child protection department of a Danish municipality for the first time. She is going to observe two meetings, one with each of the Jensen parents, whose two children are receiving social support from the child protection department. As they return to Marc's desk, they talk about how Marc is going to write up the minutes, and Marc says: "When I have had a conversation with those two [parents], I am always totally [shakes his head]…I sit for ten minutes and think: 'What is happening? What is right? What is wrong?'" he says. Before he can even write up the minutes he has to take a moment to clear his head. So, what is at stake in the Jensen Family since it is so difficult to know right from wrong?

The Jensen's is a family of four: two divorced parents and two children. Julian is 12 years old and Sofia is 8 years old. Both children have records in the child protection department that go back to when they were in day care. In the records and conversations they are described as children with concerning behaviour: Julian is described as being violent and having a lack of emotional repertoire, and he is diagnosed with some mental issues which will remain unnamed[17]. His mother recently admitted him to the psychiatric emergency room after he threatened to kill himself.

[17] Many details are left out for the sake of keeping the family anonymous and for the sake of being able to bring about a coherent and relevant analysis of the countless stakes at play in decisions like this.

Sofia is described as "crawling the walls" and not developing in line with her age group. Reaching out to the child protection department, the parents claim, has not helped the children get any better. Over the years, the Jensen's have participated in several interventions aimed at improving the family's communication and changing its internal dynamic. At the present point, the Jensen family is waiting to partake in a new round of family treatment. Sofia is receiving one-on-one support during the hours she spends at school. And Julian has been granted a professional contact person that he can talk to whenever he wants. However, their development appears to be worsening, and Marc and his supervisor are considering their next move.

Since the divorce five years ago, the parents have insisted on not being in the same room with each other. Whenever Marc talks to either of them, they use the opportunity to tell him about the wrongs that the other parent has done. They both express that they love their children. They do activities with them such as painting, going on day- and weekend trips, playing computer games and going to football games. They make sure the children attend school, do their homework, eat well, wear clean clothes and attend the local scouts group. These children are neither poor, nor have they been victims of sexual or physical assault, or severe physical neglect. Nonetheless, they both suffer and behave in ways that are rendered problematic by their school teachers, by Marc, as well as the parents. But the parents and Marc have different theories about why the children behave the way they do. This takes us directly to the first register. Namely the register of causes.

The register of causes

In the first register of valuing, the decision is made into a theory about the relations between problems and causes. A crucial concern in this register has to do with *evidence*; about how to be sure that the arrow points in the right direction. In this register, decisions are made better by strengthening the evidence that supports the idea of what has caused the problems. To illustrate how this kind of work takes place, we pick up on the conversation where we left Marc shaking his head in confusion.

During the next 15 minutes of our conversation, Marc talks about all the contradictions at play in the family. As he does so, he also tells IS what he believes to be the cause of the children's problems. The parents are "dysfunctional", "emotionally challenged"

and their conflict is "vulnerable and destructive" are some of the expressions he uses to explain the cause of the children's problems. However, during the meetings with the parents it was clear that the parents contested both Marc's and each other's explanations. For instance, Marc tells the mother that Sofia is relaxed when she is with her father. The mother's answer to this observation is that Marc does not see that Sofia sits still because she is afraid of her father. Marc though, has a different impression: "A scared child does not respond by sitting and…those are other signs. Children can be completely stiff from fear, but that is not what I experience". Establishing the causes of the problems involves a lot of talking, observing and testing. Testing whether the right cause is found can be done by comparing with other families, or, as Marc does in this case, drawing on his knowledge about children and anxiety.

The parents also push certain causes. The mother claims, for example, that it is the father's and child protection department's neglect in taking their problems seriously that is the cause of the children's current problems. The father, on the other hand, points towards the mother's behaviour and quotes research on child development in support of his argument. Marc's theory is that there is not one cause, but many. It is the combination of many incidents in the family and the duration of them that causes the children to react in an unhealthy way. The parents though, do not agree that they, as parents, are the cause of the children's problems, which is why they have consented to let their parenting skills be tested. About two months after IS first started following the Jensen family, the preliminary results from the psychological assessment of their parenting skills came out. Having done a number of tests, interviews and observations, the psychologist is in no doubt: The parents are narcissistic and emotionally detached from their children to a degree that harms the children's ability to develop mentally as they should. Marc uses these findings to strengthen his arguments about the cause of the children's problem.

With the preliminary results of the report as a final piece of evidence, Marc and his supervisor are no longer in doubt as to whether the parents are the cause of the children's problems or not. They call in the managers of the department for a statutory decision meeting to discuss whether or not the child protection department should grant the children an out of home placement. During the meeting it does not take long for them to agree that the children need to be removed from the parents – even if the

parents do not consent. The parents are informed about the decision a few days later. As expected, they do not consent. This is problematic in the register of needs, which will unfold later. However, in the register of causes this is not problematic, because it only means that the opinion of the parents have less importance in the process of establishing the causes of problems.

Two months later, the grounds for the decision to place the children in an institution without consent from the parents are tested in a court-like setting by a Child Protection Committee (CPC)[18]. For the meeting, Marc has prepared a report (which we will return to) with excerpts of information from teachers, psychologists, family members and professionals that sketch out the situations of Julian and Sofia. During a four hour long meeting, the CPC interviews each member of the Jensen family and hears their versions of the story. At the end of the meeting, the CPC agrees with Marc and his supervisors that the parents are the cause of the children's problems. This means that the CPD has been granted the authority to protect the children by taking them away from their parents. The statutory decision to place the children in an institution for one year is written in a legal document, and filed together with the children's case material. The work of establishing a cause for the problems has been approved, and the parents are no longer in a position to contest it.

Register of rights

Not surprisingly, there is also a register of rights. The register of rights has to do with handling the decision in a legally correct way. For instance, every time Marc receives a phone call or a text message from one of the parents, he makes a new entry in each of the children's case files reporting the information to be circulated. There is a fine-grained, yet fuzzy[19], set of rules in this area of work, which makes even mundane actions such as a phone call complicated. If information is passed on to the wrong person at the wrong time, it can cause a breach in the legal rights of the citizen. This did indeed happen, as Marc during a meeting with the father mentioned the findings from the assessment of the parenting skills before it was formally sealed. This was

[18] It is statutory procedure that a CPC consisting of two elected lay persons (politicians), two experts and a judge make the final decision about compulsory out of home placements.
[19] See Leth-Svendsen (2016) for a layout of the "fuzzy" legal rules in Danish child protection work.

noticed by the father, who claimed it could not be used as legal evidence. The legal rules of procedure give the parents something to hold on to. These are their tools to fight back. Often when IS met up with Marc, either of the parents had filed a complaint regarding a statutory decision they did not agree with. It seemed that they fought back by using their right to do so. The father, for instance, responded with paragraphs and legal acts, as Marc and his supervisor tried to convince him of the positive prospects of placing the children in an institution. Accordingly, as a means to make the decision as good as possible, Marc did what he could to follow the rule of law.

However, the rule of law is not clear cut. The local Political Committee for School and Social affairs, for instance, has set local standards for budgets and interventions based on the rules of the Social Service Act. This means that although decisions follow legal rules they do not necessarily live up to the local political standards. In an interview with the supervisor, after Julian and Sofia had moved into the Saturn institution, the supervisor, for instance, tells IS that she would have rather followed local standards and offered them to live in a foster family. In other situations, legal rules are embedded in software systems. Most particularly in the system supporting the filing work (DUBU[20]). This gives Marc some trouble as he is preparing the report about the children for the CPC: While filling out the boxes in the system, DUBU asks him to select a category for the decisive incident leading to the Child Protection Department recommending out of home placement without the consent of the parents. Frustrated that he cannot find any categories that match the situations of the Jensen children, he calls on colleagues in the open office space, asking what to do. A more experienced caseworker helps him out. They settle on one incident, although it does not quite match what Marc finds to be the reason for their recommendation. The social workers at the institution where Julian and Sofia eventually went to live, also apply legal rules. Here, to make sure that developments in the lives of the children are evaluated on a regular basis, mandatory reports are made and meetings set up. Finally, the register of rights is concerned with testing – not the cause – but the correctness of the procedures taken in the decision process. As it happened, the case of the Jensen Family was pulled out for a random control by the state auditors. They found "no mistakes" as Marc proudly

[20] DUBU stands for Digitalizing – Vulnerable Children and Youth.

said. So his meticulous efforts to follow legal procedures in his filing work made the decision into a 'correct' decision.

Register of needs

Perhaps the most intuitive register involved in child protection decision-making is that of needs. In this register decisions are made good by tending to the needs of the children. Needs, however, are even less clear-cut than rights: Needs can be few or many, more or less complicated, psychological or social etc. What are the needs of Julian and Sofia? Do they need better parents, or do they need therapy? Or both? In that case, which comes first? In order to find out what the needs of Julian and Sofia are, and to determine the extent of them, numerous methods are activated. Marc visits and interviews them in their homes, meetings with professionals from schools and institutions are undertaken, and screening methods aimed at their particular kinds of behaviour are used. While many of the multiple sub-tasks involved in the work of making this assessment are statutory, they are also highly political: The graver the assessment of the needs, the graver becomes the required intervention.

In this register, truth, evidence, rules and rights are not dominant. Instead, Marc tells IS that he uses his own emotional reactions to the family to understand the needs of the children. This corresponds with what a social work teacher tells IS during an interview: She says that caseworkers have to "walk the road with the child and trust the emotions they feel", while doing so. In another setting, the register of needs takes a different turn. As IS asks Marc's supervisor why she contacted Saturn Institution in the first place, the supervisor explains that she knew from prior placements that they are very capable of working with the relationship between the parents and the children in a constructive manner. However, as Marc and his supervisor inform the Jensen parents about their recommendation to place Julian and Sofia in an institution, they talk about the childrens' needs as being on the level of 8-9 on the "signs of safety scale", where 10 is acute to the extent that action to protect the children must be taken immediately (e.g., Edwards & Turnell, 1999). This, they argue, reflects that the children are in "extreme need of treatment". IS asks the supervisor about these two versions of needs, and she calmly answers that the institution can meet both sets of needs. Then she adds, "well, we say "treatment needs", because this is the word used in the Social Service Act". In this register, it is good for decisions when needs are tended to in different

ways – by looking at them through scales and legal rights, by comparing them with other experiences, or by feeling them.

Register of costs

Throughout the decision process, IS does not hear many discussions about the costs of the placement. The supervisor explains that they do not have to discuss costs, because "we know what the Saturn Institution costs". Nonetheless, the costs of services are relevant to the valuing of a decision. In a good decision, the supervisor says, the "price is right". What does that mean, IS asks her. The supervisor answers: "That the price of the placement is low compared to the price of other placements for children with similar needs". The manager of Saturn Institution has the same impression. Although, to him, the comparison of prices reflects that the price is wrong: "I have to cut some corners to make ends meet" he tells IS and continues to explain that the price of his services is set by the municipality in charge of the institution. In order to follow up on this, IS talks to the accountant in charge of calculating the prices of the services at Saturn Institution. He shows her how he each year indexes the costs to inflation. He passes her on to a retired consultant, so she can asks him how the prerequisites of the costs had been originally calculated. IS manages to track down the consultant, but all he does is point to his head and say "it [the calculation] is all up here". He explains that back in 2006 when all Danish child support institutions had to set new prices, the most important concern was to have stable numbers that could be passed on to external buyers such as Marc and his supervisor. The right price, then, is a stable price and it does not have much to do with the value of the intervention.

While the actual price level was not a topic of controversy, the costs of the placement were constantly present in activities. Costs were assigned to accounts in the costing system and calculated to express the future expenses for the service. As the placement is initiated, the costs quickly start to multiply and turn into other things: After half a year, Julian's file has 14 cost items concerning transportation, school, support for the parents, a travel to visit a dying uncle, psychological therapy, and more. It all adds up to about DKK 1.1 mill. (EUR 150.000) pr. child for the first year. Every time a decision is made to grant the Jensen children a service, Marc sends off a notice to the accounting department letting them know that a service has been granted. The accountant pastes the costs into the accounting system and allocates the costs to the right account. This

might sound like an easy task. It is not. The registration of costs is the cause of many controversies due to the meticulous work involved in making accurate estimations and accounts of costs. At one point, for instance, when Julian and Sofia have been placed for some months, the accountant asks Marc to make separate entries for each of the granted supervision hours the parents have been granted. This means that he has to make four entries instead of two every time something related to the parents is granted. Even though he accepts doing so, the accuracy of the cost accounts is not guaranteed. Case in point: At the end of the year, for some mysterious reason, the cost of the placement was suddenly registered to be DKK 1 pr. month instead of DKK 65.000. Marc and the accountant suspect that the mystery was caused by DUBU. They do not do more to resolve it. Because, as the accountant explains, she manually pastes the costs of the services into the accounting department's own accounting system so that Saturn Institution gets their money, despite of whatever mysteries DUBU might cause. This incident foregrounds the importance of making decisions movable. By making stable and transferable cost accounts it is easier for the decision to move from place to place.

Register of time

The register of time is the fifth and last register. Time is not only a quality that can be attached to the decision: Is the timing of the decision and the intervention right? Timing is also about placing the decision in time: "The children should have been placed a long time ago," say the professionals and the members of the CPC. Marc tells IS how the previous caseworkers did not spend enough time with the family. And the mother explains that if the CPD had only made better decisions before, it would not have come to this. They all talk about the decision as being better or worse than previous decisions. Decisions, then, are made better by evaluating the past. Timing, though, is also about making predictions about the future, based on the past. We go back to Marc's causes, where he argues that it is not a single event but the sum of them "during such a long period of time" that has caused the problems of the children. With this establishment of the cause, he predicts that the children will develop negatively if they stay with their parents. Predictions about the future, then, say more about the past. Accordingly it makes a decision better when the past is accounted for.

In order to qualify the decision as good now, Marc decides to set up a timeline of the incidents in the family in the report for the CPC. He wants to bring about an impression of continuity and to sum it all up, he tells IS. Doing so is more complicated than he expected. His report ends up causing controversy, because there is "absolutely no chronology in the evidence", as the head of the department says. She explains to IS that this is problematic, because it makes the reading of the evidence more difficult. Creating linearity then, is also an activity that makes decisions better. But the register of timing does not stop at that. The passing – or not – of time is also important. Only a few weeks after the children move to the Saturn Institution, a placement consultant reports signs of improvement: the colour in Julian's cheeks has changed and Sofia can sit quietly on a chair. Half a year later, in interviews with each of the parents, they also agree that their children are doing better than they were half a year ago. Lastly: All good things must come to an end. So must good decisions. On the horizon of a good decision about child protection is the hope that the decision will stop: The lives of the children will be improved to a degree where they can live without social support. This illustrates that in the register of time, decisions are enacted as a changeable object. If decisions are not 'time sensible' it is more difficult to change them.

Sequencing different kinds of good decisions

In the following we show how the five kinds of good decisions are sequenced in minor activities and each distributed to their own time and place. We show this by presenting a table (table 4) of the activities taking place in the days surrounding the meeting where Marc and four managers decide that they are going to recommend the Jensen parents that the children move to an institution. This moment of stabilisation is marked with grey. More particularly, we analyse chronologically the work leading up to and following the statutory decision. This leaves us with a period of 20 days, as is visualized in table 4. The table does not illustrate the nitty gritty details of decision-making activities. It serves to show that each activity is bound to a particular time and space, and relates to at least one of the registers. We pick up on the decision-making, by looking over Marc's shoulder as he opens up Julian's case file on his computer.

In the top left corner of the screen Marc types in Julian's social security number. Columns and rows, similar to an excel spreadsheet, fill the screen. The cells contain information about the social services Julian has been granted. The columns indicate the place to write headlines, legal paragraphs, dates, duration, costs, the initials of the caseworker and other information. On this screen, the heterogeneous mixtures of decision elements are drawn together and stabilized as representations of the steps of the decision-making. In order to maintain this 'hybrid', clashes between the five practices of making decisions good must be avoided and sometimes the different kinds of goodness have to be re-connected at other times and places before decisions can proceed. Table 4 (next page) illustrates what this looks like in the case of the Jensen children.

Table 4: Sequencing five practices of making decisions good

When	Cause	Rights	Needs	Costs	Time	Where
The Child Protection Department has worked with The Jensen Family for nine years						
Day 1				Marc's supervisor calls the Saturn Institution		Phone
Day 5			The CPD receives a report on problema-tic parent behaviour			Front desk
Day 6	Marc summarizes his theory on the causes in the agenda for the statutory decision meeting	Marc prepares a hearing of the parents				DUBU/ Phone/Outlook
Day 8		A receipt for the report is sent off				Front desk
Day 10			Marc has meetings with the parents			CPD
Day 11		Marc files the minutes from the parent meeting				DUBU
Day 12	The causes and kinds of neglect are discussed	A statutory decision to place the children is made by the CPD	The condition of Julian and Sofia is established as extremely critical	The accounting department is informed about the decision	Predictions about the future lives of Julian and Sofia are made based on their past.	CPD
Day 14		Marc files the minutes from the decision meeting		Accountant makes cost dispositions	Calculations of future expenses are made	DUBU/budget
Day 16	Marc's theory on the causes of problems is contested.	Marc and his supervisor inform the parents about the decision and Marc files the minutes.				CPD/DUBU
Day 19				A placement consultant collects material on Saturn Institution		Phone/outlook
Day 20				Marc and the placement consultant visits Saturn Institution.		Institution
Day 20			Marc plans to meet with Julian and Sofia	A contract is circulated		Outlook
The decision-making goes on…						

At first glance, the table's representation of the decisions does not do much else than capture the messiness of the organising processes. Many things go on at the same time and there is no clear chronology. Sometimes, several things happen on the same day. Other days go by with no action. The aim of the table is to tease out the patterns within this messiness. The table shows each activity according to the register it is part of, the temporal order of the activity, and the place of the activity. The very first column visualizes the temporal progress of the decision-making. This indicates that there is a temporal aspect to sequencing. Similarly, by visualising the place of the activities, the last column indicates that there is a spatial aspect to sequencing. Most importantly, the table illustrates that the five practices of making decisions good are sometimes present at the same time and place, sometimes they are not. In the following we describe how sequencing unfolds as an ongoing process of connecting and separating the activities involved in the five practices of making decisions good by temporally and spatially ordering activities.

Connecting

On day 12, a decision meeting regarding the Jensen children takes place. As visualized in table 4, all five registers of making decisions good are connected during the meeting. Marc, four managers from different sections of the CPD, and a secretary participate in the meeting. The purpose of the meeting is to discuss and decide whether or not the CPD is going to grant Julian and Sofia an out of home placement. The meeting itself draws in the register of rights, since it is a place of approving the actual legal decision to grant a particular service. Marc starts out by describing the situations of the children, their needs, and his theory about what has caused their critical situation. In doing so he talks about the children's background, the earlier interventions, of emotions, his talks with, and visits to the children, the results from the assessment of parenting skills, and other information from professionals working with the children. The meeting participants share their experiences with the family and discuss Marc's presentation and the findings from the psychological assessment of the parenting skills. As they talk, they test arguments against placing the children, but they keep getting back to an out of home placement as the best course of action for the time being. In this way, the decision weaves in and out of the registers of cause, needs and time.

There is no talk about the financial costs of their choice of action. This, though, does not mean that the register of costs is not drawn in. As we mentioned in the presentation of the register of costs, there is no need to talk about costs, since they already know that a placement in the Saturn Institution costs less than other suppliers with the same level of care and pedagogical treatment services. Indeed, towards the end of the meeting it is agreed that Marc and a placement consultant take the next steps in assessing the Saturn Institution as a possible placement supplier for Julian and Sofia. The secretary has already typed in the conclusions, and passes them on to the accounting department and to Marc before the meeting participants leave the room. By drawing in all of the five registers and passing on the conclusions, the meeting participants have not only achieved to stabilize the decision in a moment in time and space. They have also made it possible to work on conflicting versions of the decision at the same time at different places.

Separating

The five practices of making decisions good are temporally separated from each other in a process where one register follows another. For instance, on day 5 it is observed that Sofia is in a critical situation and needs help, on day 6 Marc establishes the cause of the problem and follows up with a statutory decision in the register of rights on day 12. Finally costs are allocated on day 14 and the decision is implemented from day 19 and onwards. This chronology follows legal procedures. However, since the Saturn Institution was contacted already 12 days before the statutory decision, the correctness of the chronology is breached. This means that there is a possible clash between the activities of making decisions correct in the register of rights and those of making decisions stable and movable in the register of costs. This clash is avoided by retrospectively making the chronological order of activities correct. Marc, for instance, postpones making a journal note regarding the choice of the Saturn Institution until after the statutory decision. Also, on day 10, as Marc meets with the Jensen parents to prepare them for the upcoming statutory decision-meeting, he tends to the chronology of activities by not telling them about the Saturn Institution. In this way, activities are continuously delegated out in temporally separate activities and if the chronology is not correct, then they are retrospectively *sequenced* into a correct order. This is one of the

efforts of sequencing that allows for conflicting criteria of good decisions to be present at the same time and place.

Temporal sequencing, though, is not only a quick fix, but also a meticulous process of weaving in and out of the five registers at the right moment. Since the supervisor already 12 days before the decision meeting establishes that they can purchase placements with 'the right prices', she prevents a discussion of how much they are willing to pay for bettering the lives of the children. Instead they talk about the Saturn Institution as a possible placement supplier without mentioning the costs of this choice. This means that the temporal separation between activities in the register of costs and the registers of needs, cause and rights makes it possible to draw in the register of costs, without talking about costs. In this way the co-presence of each of the five kinds of good decisions is maintained, even though they are sometimes conflicting.

Clashes are also avoided by separating the registers spatially. This most specifically happens at the end of the statutory decision-meeting as the minutes are passed on to both the accounting department and to Marc. On receiving the minutes, the accountant can start working on the accuracy of the numbers and the estimations of future costs. Meanwhile Marc can tend to the decision in the register of rights as he files the minutes from the meeting. The instance that made the spatial separation most apparent took place on day 20, as Marc and the placement consultant were returning from their visit to the Saturn Institution. While they at the Saturn Institution drew in all of the registers in their assessment of the institution and their methods for treatment, upon their return to the CPD, they quickly separated the register of costs from the register of needs: During a talk in the hallway, they coordinate who is going to take care of what; Marc goes to his desk in order to plan a meeting with Julian and Sofia and the placement consultant goes to his desk in order to pass on the emailed contract to Marc's supervisor. Sequencing, then, is also a matter of making conflicting kinds of decisions independent of each other for the sake of making it possible to work on both decisions at the same time. By breaking up the decision into minor activities and distributing them to their own time and a place, it becomes possible for a decision to be good according to several registers.

This means that it is not predictable whether the one or the other register comes next, before, or at the same time, or even if an activity has been done or not. Also, it might

seem from looking at the table of the 20 days that the five kinds of good decisions are clearly delineated and observable, but in the actual work they overlap and feed into each other: Numbered scales are used to define needs, and needs are involved in assessing the level of costs. Also, the goodness of decisions matter in different ways that depend on the practices they are a part of. For instance, costs are important as a stable number that can connect a fragile network of buying and selling services. The stability of costs makes it possible to achieve accurate budgeting numbers. Costs, as an indicator of the value of services, are important to the supervisor in charge of allocating resources and to the manager of the Saturn Institution. This means that sequencing is not simply a matter of separating the activity of 'not talking about costs' and of 'making a cost entry into a spreadsheet'. It is a matter of meticulously making it possible for costs to move in and out of the various practices that make costs important in multiple ways. This, finally, means that whether or not decisions are valued as good depend on practicalities: on rules, DUBU, accounting systems, chairs, rooms, spreadsheets, etc. The process of sequencing is what allows for this mess of multiple and conflicting kinds of good decisions to be present together, while avoiding clashes.

Concluding discussion

In this paper we have investigated how hybridity is practically achieved. We have extended recent PSAR of the hybridisation of accounting practices and professional decision-making by searching for how hybridity is achieved in the work activities themselves rather than as responses to externally imposed logics (Rautiainen & Järvenpää 2012) or as power struggles (Kurunmäki, 2009). We have done this more specifically by answering how it is possible to achieve good decisions when there are several registers of valuing when decisions are good (Heuts & Mol 2013). By closely investigating the activities involved in child protection decision-making it became clear that hybridity was not achieved in one instance, but through a continuous process of connecting and separating multiple and conflicting criteria of good decisions. We specifically found that hybridity involves separation of multiple and conflicting criteria of good decisions just as much as it involves connecting the various criteria. Separations were meticulously coordinated in ways that allowed for the re-connection of conflicting criteria at other times and places. We developed the notion of *sequencing*

as a means to describe this particular way of continuously connecting and separating, which made it possible to maintain multiple and conflicting kinds of good decisions while avoiding clashes. Accordingly, we found the relationship between accounting practices and professional decision-making to be a continuous process of producing, maintaining and avoiding hybridity.

Our paper contributes to the Foucault-inspired studies of hybridity by extending the processual view of hybridisation to a study of the micro-processes involved in achieving hybridity on a day-to-day basis. It illustrates hybridity as a continuously changing achievement of practical work rather than as a result of transformation with a more or less stable shape (Kurunmaki, 2004; Kurunmäki, 2009; Kurunmäki & Miller, 2006; Miller et al., 2008). In this vein, our study suggests that in day-to-day activities hybridisation is not the result of a subtle power struggle happening behind the scenes of health- and social care professionals (Miller et al. 2008), but rather an achievement of skilful coordinating efforts. Most importantly, and most surprisingly, it revealed that if hybridisation is to be achieved in professional decision-making then it involves the ability to avoid clashes by separating conflicting criteria for good decisions. We have argued that separation is achieved through a very material process of distributing elements of the decision to their own time and place. This argument goes contrary to Foucault-inspired studies where it has been argued that hybridity ceases to exist, or is resisted, when separation occurs (Fischer & Ferlie, 2013; Jacobs, 2005; Kastberg & Siverbo, 2016). Rather than being a possible outcome of transformation over time, we found separation to be a means of achieving hybridisation between conflicting criteria for good decisions.

The idea of separating multiple and conflicting criteria for decision-making as a means of achieving co-existing logics is well grounded within institutional theory (Lounsbury, 2008; Polzer et al., 2016). However, whereas, for instance, Rautiainen and Järvenpää (2012) suggest that 'avoidance' is a particular constellation of logics that enable professionals to meet conflicting pressures by decoupling activities from each other, we argue that separation is a means to re-connect activities at other times and places. More particularly, we suggest that separation was not made between different logics of interpreting how to proceed, but rather that it was the decision-making itself that was separated into more than one decision-making process. As, for instance, the minutes

from the statutory decision meeting regarding the Jensen children were passed on to both the accounting department and the caseworker Marc, it was split up into a process of estimating future costs and a process of accounting for the steps of the decision-making. A few days later, the two different decisions were reconnected, as the costs, effects, methods and quality of the Saturn Institution were discussed at the 'contract meeting'.

In this way, our analysis extends and supplements other studies of the daily practices of hybrid work by suggesting that not only reforms, logics, and values can be multiple and conflicting (Fischer & Ferlie, 2013; Miller et al., 2008; Nyland & Pettersen, 2015; Wiesel & Modell, 2014). The objects of investigation can also be multiple and conflicting. The implication of this argument is that hybridity is not a setting of multiple frames of interpretations, but rather a continuous achievement of coordinating multiple and conflicting *versions* of the same object (Heuts and Mol 2013). This coincides with Kurunmäki's (2004) argument that hybridity is achieved due to the mobility and transferability of accounting tools and techniques, because it foregrounds the importance of practical capabilities for achieving hybridity. We have developed this insight further by suggesting that the differences between practices can be analysed by sorting out the relevancies that activities share in the way they aim to make decisions better, rather than by following tools and techniques, which are assumed to belong to a predefined domain. In this vein, we have suggested that the decision did not vary according to particular practices but according to five registers of what was deemed to be important in the work of making the decision good. These were the registers of causes, rights, needs, costs and time.

With the notion of sequencing we have shown that linearity was sometimes created retrospectively, and that it is not predictable whether the one or the other register comes next, before, or at the same time or even if an activity has been done or not. This goes contrary to the view of professional decision-making as a linear process of diagnosing and choosing future courses of action based on available accounting and non-accounting information, which often underpins PSAR of the relationship between accounting and professional decision-making (cf. Abernethy et al. 2007; Llewellyn & Northcott 2005). Even papers that critically argue that accounting information does not necessarily make professional decisions better, often describe accounting informa-

tion as being used or not. Accordingly, conclusions tend to pivot around findings of whether 'costing' happens to the detriment of 'caring' or the other way around (Bracci & Llewellyn, 2012; Jönsson & Solli, 1993; Kraus, 2012; Kraus & Lindholm, 2010; Laughlin, 1996; Llewellyn, 1998a; Mannion & Smith, 1997; Nyland & Pettersen, 2004). Our paper supports recent studies that have found social work decision-making to be more fine-grained. (Bracci, 2014; Carlsson-Wall et al., 2016; Kominis & Dudau, 2012).

In following good, professional decisions we have shown that the choice of an intervention was not a matter of passing judgment on behalf of a knowledge base consisting of information and facts about the situation at stake and the possible courses of action. Rather, the choice of an intervention was an ongoing process that stretched out in time and space and included all the activities involved in making it possible to assess, evaluate and make the decision good – or at least good enough to settle on a choice of intervention. Such activities included talking, writing, observing, calculating, driving, planning, feeling, appropriating, registering and much more. Inspired by the studies of valuation as a practice, we have argued that it is through these activities we can gain insight into what comes to count as important when public servants allocate resources to individuals. In this vein, we not only emphasized what was good *about* the decision but also what was good *for* the decision (Heuts & Mol 2013, p. 130). This revealed five different registers on how to make decisions better: In the register of causes it was important to establish an un-contestable cause for the critical situation of the children. In the register of rights it was important to make the decision into a correct decision. In the register of needs the decision was made better by foregrounding the ambiguity of needs. In the register of costs it was important to make the decision stable and mobile. And in the register of time it was important to make the decision changeable according to its relation to time. These five registers not only illustrate the multiplicity of activities involved in professional decision-making, they also illustrate the varied ways in which, for instance, the benefits of a course of action are assessed and valued. The benefits of choosing the Saturn Institution as their supplier of services were evaluated both in terms of the needs of the children, the likelihood of successful parent collaboration, and the costs of services. Nonetheless, they never talked about making a cost-benefit analysis. Rather the analysis of costs was weaved together with assessments of needs, the establishment of the causes behind the critical situation of the children, and the timing of the decision in terms of predictions about the future.

Based on these findings we make the final suggestion that future studies of hybridity find inspiration in the studies of valuation as a practice. The advantage of studying valuation as a practice is the ability to symmetrically approach the relationship between, for instance, accounting and caring practices, despite how they are discursively talked about, or are expected to be related. It focusses the analytical lens on practical activities and makes it possible to unravel how multiple and contradictory criteria and values are composed by actions rather than guide actions. This, we argue, is important for studies aiming to under-stand how hybridity is achieved.

Appendix 1: Log of Ida Schrøder's ethnography February 2016 – March 2017

(see table 3 on pge 65)

Appendix 2: Overview of data collected about the decision-making process regarding the Jensen family

Method	**Actor**	**Units**	**Minutes**
Recorded Interview	Caseworker Marc	6	138
	Placement consultant	3	180
	Team manager	1	37
	Manager	1	15
	Manager Saturn Institution	2	50
	Accountant in x-municipality	1	55
	Consultant (retired, but still working)	1	77
	The mother	1	82
	The Father	1	98
	Vice mayor and head of CPC	1	58
Group interview	Consultants in KL	1	75
	Board members	1	13
Observations	Decision meeting	1	38
	Planning meetings	6	92
	"Contract meeting" and transportation	1	300
	Child Protection Committee board meeting	1	300
	Status meetings with parents	4	240
	Status meetings with professionals	1	90
Shadowing	Marc The costs of the placements	Several times a month through-out 1 year	
Collecting documents	Screen work (DUBU, excel, word) Case material (journal notes, reports, contracts etc.) Guidelines Legal documents Political documents		

References

There is a complete list of references at the end of the dissertation.

Article 3: Modes of timing and spacing professional decisions: On the relationship between costing and caring in child protection work

This article is based on qualitative material, collected during a pre-study. It is the article I started working on first, the article that has taken most time, the article with the most drafts and the article that has travelled the most. When I presented it at the Public Sector Accounting Conference in Lissabon in 2016, the editor of Financial Accountability and Management Journal (FAM), Irvine Lapsley, adviced me to submit it to an upcoming special issue on Markets, metrics and calculative practices in public services. I did as told and it was accepted for a workshop regarding the special issue in November 2017. Meanwhile I also presented it at paper seminars at the accounting department of Stockholm Business School and at the Institute of Social Work at the University College Copenhagen and I presented it at the Nordic Social Work Conference 2016. It was well received and I continuously revised it according to the many helpful comments and questions. It was accepted with minor revision for publication FAM in September 2018.

Modes of timing and spacing professional decisions

On the relationship between costing and caring in child protection work

By

Ida Schrøder
Copenhagen Business School

Abstract

In this paper I ask how, when, and where costing is involved in the decisions to allocate resources to individual clients in child protection services. I use a broad and processual definition of calculation from the work of Callon and Muniesa (2005) to analyse how distinctions about the situation of the child are made relevant for the choice and delimitation of social service. I propose that this happens in three modes of timing and spacing professional decisions: Protecting, Maintaining and Preventing. The relationship between costing and caring is different in each mode.

Keywords: Costing, caring, professional decisions, social services, Actor-Network Theory, timing, spacing

Introduction

The ambition of this paper is to investigate the relationship between "costing" and "caring" in the allocation of social services to individual children in need. This concerns children and young people who have been neglected, maltreated, sexually and/or physically abused. And it concerns children and young people who, for reasons such as poverty, mental issues, or lack of parental abilities, are not developing, or are at risk of not developing, as their peers. Deciding how to intervene in the lives of children and their families is an ambiguous and meticulous process with far-reaching consequences for the individual child and family as well as for public budgets. Interventions range in scope and scale from a few hours of pedagogical guidance at home with the family, to 24-hour treatment of the child in an out-of-home facility. In Denmark, 37 % of children received social services in 2017 and this amounted to costs of EUR 2,5 bn. (DKK 18,2 bn.). This is one third of the annual national budget for all social services. By way of comparison, this is only 25 per cent less than the total day-care expenditure for all children excluding those with special needs (ESSPROSS 2017). The costs for social services are allocated on a daily basis by social work professionals in the child protection departments of local governments. In this paper I unfold how information about the costs of services are part of their decision-making.

From public sector accounting research (PSAR) in the area of health- and social care, we know that professional decisions concerning clinical treatment and social services have been adjusted since the introduction of costing systems and decentralized budget responsibility (Abernethy, Chua, Grafton, & Mahama, 2007; Bracci & Llewellyn, 2012; Chapman, Kern, & Laguecir, 2014; Frandsen, 2010; Jönsson & Solli, 1993; Kurunmäki, 2004; Llewellyn, 1993, 1998a; Llewellyn & Northcott, 2005; Pettersen & Solstad, 2014; Sjögren & Fernler, forthcoming). This research traces a historical development towards an increased collaboration between accounting systems and professional judgements to a degree, where it is no longer possible to separate the two (Kurunmäki, 2004; Pettersen & Solstad, 2014; Sjögren & Fernler, forthcoming). Only a few studies, however, have set out to investigate the involvement of costing in decision-making processes in regard to individual clients and patients (Bracci & Llewellyn, 2012; Frandsen, 2010; Sjögren & Fernler, forthcoming). Bracci and Llewellyn (2012) argue that the degree of complexity in the clients' problems influence the costing practices, Frandsen

(2010) argues that costing numbers are translated into the clients disease, and Sjögren and Fernler (forthcoming) suggest that costs are translated into entities of time. In this way, the papers suggest that calculative practices are distributed into a broad variety of activities that make it possible to translate accounting into the domain of caring, and caring into the domain of accounting. However, there is also the possibility that the relationship between costing and caring varies according to the practical decision-making processes rather than being a matter of translating the one into the other.

In this paper I extend this research by investigating how the timing and spacing of information for decision-making constitute the relationships between costing and caring. I ask the following research question: How is cost information involved in professional decisions to allocate resources to individual clients. In doing so, I suggest that costing and caring emerge as a consequence of practical and calculative capabilities rather than being inherently opposed and distinct practices. I develop this argument by employing the broad and processual notion of calculation as proposed by Callon and Muniesa (2005). This is used to analyse how, when, and where distinctions are drawn about the situation of a child and made relevant for the choice and delimitation of child protection services. The analysis is based on a qualitative study of professional decision-making in the child protection departments of three Danish local governments. I identify three modes of timing and spacing professional decisions, which each constitute a specific relationship between costing and caring: 1) Protecting, 2) Maintaining, and 3) Preventing. These modes of timing and spacing professional decisions contribute to PSAR by offering a categorization of the varied ways in which professionnal decisions are organised to take both individual needs and economic standards into account.

The remainder of the paper is organised as follows: First I review the findings and arguments about the relationships between costing, curing and caring in PSAR. I then present the theoretical approach used in the paper. This is followed by a section on the methodological considerations involved in the design and analysis of the collected material. In the subsequent empirical account I analyse how the modes of timing and spacing professional decisions unfold in three distinct modes. Finally I discuss how the three modes contribute to PSAR and conclude with the theoretical implications.

Costing, curing and caring in health and social care settings

Gaining control of costs in public sector human service areas has been an aim of the pervasive New Public Management reforms since the 1980's (Hood, 1991). To this end, accounting has been used as a tool to standardize professional judgement in service areas such as health and social care, where welfare professionals decide what services to provide to individual citizens (Abernethy et al., 2007; Helden, 2005; Lapsley, 2008). The largest part of PSAR uses empirical data from the healthcare sector to investigate "how accounting systems can shape and form the possibilities for action within organizations" (Kurunmäki, 2009, p. 1373). Specific budgeting models (Johansson & Siverbo, 2014; Modell & Lee, 2001; Nyland & Pettersen, 2004; Pettersen, 1995), enhanced and decentralized budget responsibility (Jacobs, 2005; Kurunmäki, 2004; Kurunmäki, Lapsley & Melia, 2003), as well as new costing systems (Chapman, Kern & Laguecir, 2014; Llewellyn & Northcott, 2005), have all been studied as a means to learn about the various roles and effects of accounting technologies in healthcare settings.

Although these studies draw different conclusions about the role of accounting, they generally assume that costs can be calculated in ways that – to some extent – reflect the choices made by medical professionals. An illustrative example of this is Llewellyn and Northcott's (2005) study of how healthcare activities "become average". They describe how the Healthcare Resource Group costing system classifies "dissimilar patients, diseases and diagnosis into a single category (or product) through a focus on the *resource implications of the procedures* that are related to clinical diagnosis" (Llewellyn & Northcott, 2005, p. 562, italics added). This reflects a process of decision-making, where the choice of procedure (cure) is made *after* diagnosing the disease or injury and accordingly that cost information refers back to the implication of choosing the one or other procedure. In this way, cost calculations are made in advance and put to work as guiding standards for the professional choices of cure. It is this delimited role of cost calculations that enables Llewellyn and Northcott (2005) to argue that costs decrease when individual professional decision-making is transformed into a more cost-based way of deciding how to allocate resources.

The relationship between "costing" and "curing" is problematic though. Research has shown the com-plexities involved in the processes of transforming professional

decisions about the choices of cure into cost-based standard decisions. Sometimes the medical professionals resist taking cost information into account (Jacobs, 2005; Kastberg & Siverbo, 2016; Kurunmäki et al., 2003). They might 'game' the information by adjusting registrations to enhance funding (Lægreid & Neby, 2016). The cost information might produce distorted images of curing activities (Briers & Chua, 2001; Covaleski, Dirsmith, & Michelman, 1993; Modell & Lee, 2001; Preston, Cooper, & Coombs, 1992) and leave the patient black-boxed as a number of diagnosis in an electronic information system (Vikkelsøe, 2007). These studies forcefully illustrate that there is not one, but numerous ways to investigate and explain the role of "costing" in "curing" settings. Nevertheless, the studies generally assume that cost calculations inform professional decisions and they take an interest in investigating whether or to what extent, "curing" is possible under the conditions of a specific "costing" technology.

Studies of the roles and effects of management accounting in *social* services illustrate that other kinds of relations are also at play (Wällstedt, 2015). Earlier studies from the 1990's as well as more recent studies illustrate that cost allocation is based on relations that breach the realm of the public sector accounting system: Trust in the supplier of social care, for instance, has been argued to be more important than the price of the care services (Mannion & Smith, 1997). Whether or not a client's problems are intractable or not have been found to influence the social worker's financial accountability (Bracci & Llewellyn, 2012). Several argue that the use of cost information is socially determined (Carlsson-Wall et al., 2016; Jönsson & Solli, 1993; Llewellyn, 1998b). And sometimes the practice of allocating costs is not even in the hands of the local government, but in the hands of private citizens who have been given a personalized budget (Bracci 2014; Junne & Huber 2014).

Rather than decide which "cure" to choose, it could be said that social workers decide how to more broadly "care" for the client (Llewellyn, 1998a) by moving back and forth between identifying a social problem and choosing a possible solution. In this way, a decision about the choice of a service (a "treatment") is as much about assessing, and defining, what the problem is, as it is about choosing between alternative solutions on how to help. This is reflected in the means of calculating the costs of services, in the sense that the calculations do not provide any information about the links between

intervention and implications (Bracci & Llewellyn, 2012). Rather than being based on the goals and expected outcome of the services, costs are calculated based on the time spent on the caring service by the social- and care workers (Carlsson-Wall et al., 2016; Kraus & Lindholm, 2010; Llewellyn, 1993). When there is no clear distinction between the assessment of the problems, and the choice of a solution, and when the costs do not reflect the needs of the clients, then the cost implications of choices must necessarily be compiled during, and after, the professional assessment of the client's problems and the choice of service. This paper investigates how "costing" becomes involved in such a non-linear "caring" processes.

Theoretical approach: Modes of timing and spacing professional decisions

In line with constructivist accounting literature I view accounting as a fluid practice which is involved in, and constituted by, the socio-material networks that it is a part of (Baxter & Chua, 2003; Justesen & Mouritsen, 2011; Mouritsen et al., 2010). This means that I view costing as well as caring as dispersed across time and space in the myriad elements that make up decision-making processes (Czarniawska, 2004b). A professionnal decision then, is the result of a process of organising information in a way that makes it possible to choose between alternative courses of action. As a means to unfold how different relationships between costing and caring are produced in this process, I draw inspiration from the broad and processual view of calculations as proposed by Callon and Muniesa (2005). In their view, a calculation is not only the result of a process. Rather, calculation *is* a process. It is a process where difficult definable situations (or in their words "goods") are delimited by attributing them with properties that produce distinctions (p. 1231, 1235). In this way, their approach allows me to stay attuned to the practical work of producing distinctions. This makes it possible to analyse decisions as practices rather than retrospective accounts.

As suggested by Callon and Muniesa (2005, p. 1231) I analyse decisions as a three-step process consisting of arranging, associating, and achieving a result. This division of the process adds a nuance to the process of decision-making that gives me more places to look for costing and caring than if I had concentrated on analysing the outcome of

decision-making. The three steps are neither exhaustive, nor practically separable, but serve as a means to describe the process of reaching decisions. The first step is a process of arranging information related to the situation at stake. In this process, distinctions are drawn between what to in- and exclude by imagining and estimating which courses of action to take. In order to describe how this practically takes place, I employ *timing* and *spacing* as concepts to trace how, when, and where distinctions are made. I view timing as an act of turning situations and information into a temporal order, and spacing as an act of bringing information from one place to another (Czarniawska, 2004b). However, in the second step of the process different timings and spacings are *produced* as a result of the way that information is mobilized to make associations between the problem and its solution (Quattrone & Hopper, 2005). So timing and spacing works in two ways: timing and spacing organises the manner in which distinctions are drawn, and timings and spacings (in plural) are the result which is produced by these distinctions (Jones, McLean, & Quattrone, 2004; Kirk & Mouritsen, 1996).

The first and the second steps bring to the foreground the practical efforts that make it possible to act on the situation and move towards a choice of service. In the third step, the final distinctions about the situation at stake and the choice of service are achieved. This step links together the included information and extracts a result – a choice – that was already being prefigured during the preceding steps of the decision.

In line with the symmetrical approach of ANT (Czarniawska, 2017; Justesen & Mouritsen, 2011; Latour 2005) I attend to the detailed and practical work of timing and spacing information into a choice of service. Through this lens, calculations as well as judgements are means of transforming heterogeneous elements such as spreadsheets, meeting rooms, assessment reports, psychologists, children, bruises, observations, costing numbers, political targets etc. into an order that allows for decisions to be reached. These processes of *ordering* are situated in the sense that they are effects of socio-material networks (Law, 1994). This means that each decision is not 'new' but constructed in relation to each other, and to the particular situation at a given moment in time and space. What is relevant, then, is how the network relations produce variation. Inspired by the ANT scholar John Law (1994) I approach the variations as different 'modes of timing and spacing'. A mode expresses patterns of organising

related to a particular orientation and a practical, material situation. As Law writes, modes "tend to create and arrange things in one way rather than another" (Law 1994, p. 113). In this way the modes of timing and spacing represent existing variations in the patterns of organising "costing" and "caring" into decisions. This is an inside-out view rather than a discussion of how a certain context influences the act of making distinctions (cf. Bracci & Llewellyn, 2012; Kraus & Lindholm, 2010).

Empirical setting and methodological considerations

As in all other public welfare areas, the Danish social service area has undergone a transformation towards more business- and market-like technologies of management throughout the previous 25 years. In 2007, pervasive political pressure to decrease costs and enhance efficiency resulted in a full decentralization of budget responsibility to the local governments. This means that each local government decides the level of appropriations for the various service areas, and which actions to take in case of overspending. The decentralization of budget responsibility came about at the same time as the Danish child protection system was undergoing a reform of its own. The purpose of this reform was to ensure that the needs of the child was the centre of attention for all decisions about child protection services (National Board of Social Services, 2011). That these two requirements, decentralised budgets and the 'child first' focus, had to work together, was manifested by law in 2011 (Social Service Act, 2018). In practice, it means that Danish child protection departments are organised with a cost centre, where statutory social workers order the services from private or public suppliers; a so-called purchaser-provider split (Siverbo, 2004). Throughout this paper, social workers are termed *caseworkers* to underscore that I investigate statutory social work, and not the part of social work where the provision of support is actually carried out.

The paper is based on a qualitative study of the role of cost information when case-workers and managers decide which resources to allocate to individual children and their families. The study was undertaken in 2012 and 2013 in the child protection departments of three Danish local governments (LG1, LG2, and LG3). I chose to collect data at three different sites, because I was curious about whether or not patterns

of decision-making would differ according to accounting systems and the local environment. The local governments were selected for variance, representing different areas of Denmark and inhabitants of different socio-economic backgrounds. They were also selected based on their public reputation as departments which openly discuss and problematize the relationship between costing and caring practices. I found this to be important because it gave me an assurance that my interviewees would be open to talk to me about *how* they involved costing in their decisions and not merely express their opinions about costing practices.

I carried out 12 observations of decision meetings to see and hear how choices were debated and how costing information was a part of it. The observations were used to generate situated face-to-face interviews with 12 statutory caseworkers and 9 managers. With the observations as a common reference point, we could talk about the practical processes leading up to, being a part of, and following the choices made and to move the conversation between a local descriptive mode and the reflections about controversies involved in the choice of services (Järvinen, 2005). In this way, opinions and value judgements on the role of accounting were given less space (Mahama & Khalifa, 2017). Three face-to-face interviews were conducted with accountants. These were aimed at a more general description of the budget- and cost control system in order to find out what was calculated, and how it connected with decisions to choose services. All interviews and observations were recorded and transcribed. This data was supplemented by archival material related to the decision processes such as budgets, guidelines and legal documents. See the following for an overview of the methods and material.

Table 5: Methods and material

Method	**LG1**	**LG2**	**LG3**	**Output**
Observations of decision meetings	4	4	4	App. 18 hours
Semi-structured interviews w. caseworkers	4	4	4	Each 1-2 hours
Semi-structured interviews w. managers	3	3	3	Each 1-2 hours
Semi-structured interviews w. accountants	1	1	1	Each 1-2 hours
Archival material	31	41	24	96 docs

LG= local government

Data analysis

Throughout the process of collecting and analysing data I was guided by the ANT slogan to "follow the actor" (Latour 2005, p. 12). My reading and organising strategy was to look for actors, broadly understood, as any person or thing that does something to transform the situation of the child and the choice of a service. In this way, I stayed attuned to the practical work and how various elements – humans and non-humans – played a role in the decision-making processes. This was supplemented by an inductive coding process in NVivo, where descriptions of the budget- and cost control systems of the three local governments were compared, and where links between accounting technologies and the criteria for choices and delimitations of services were identified (Coffey & Atkinson, 1996; Kristiansen, 2010). This revealed that despite each of the local governments having a lump sum allocated on the budget for purchasing social services, the budget- and costing systems were organised differently in each. For instance, budget targets were set by management in LG1 and LG3, whereas LG2 involved caseworkers in the analysis. LG1 and LG2 both had collective decision-making processes, whereas budgets of DKK 40,000 per child were devolved to the individual caseworker in LG1 (Schrøder 2014). To my surprise, these differences were not reflected in the processes of choosing services. Decisions to invest in a support person, for instance, differed from processes of acute social support in the same way across all three local governments.

In a second step, I moved closer to the processes of choosing services by organising the material concerning individual decisions according to how, when, and where costs showed up (Demant & Ravn, 2017). I ended up with three clusters of material; one where information about costs was pushed to the future, one where costs were used as means to make services proceed, and one where costs seemed to be involved throughout the decision processes. The latter contained by far the most material. In reading the clusters separately, it was clear that each cluster contained distinctions between what qualified as criteria for choices and what did not. In the analysis, I present these clusters as modes of timing and spacing professional decisions. Each mode is illustrated by a situation that represents the patterns and varieties across the three modes. In the first situation, a young woman is in acute need of protection and the choice of service is made with reference to the severity of the past situation. In the second situation, a caseworker delimits the costs of a service by adding standard tariffs

and passing on the result to the accounting department. In the third situation, the problems of a girl are turned into a case of prevention by estimating the future as problematic and costly.

Modes of timing and spacing professional decisions

Protecting

This first decision concerns a 17-year-old girl, who has managed to escape an abusive boyfriend and reach the local authorities to ask for help. A caseworker recounted how the situation proceeded in an interview:

> Caseworker: (...) The girl tells us everything and we go straight to the emergency department [of the hospital]. She is completely beaten up. In these extreme cases – she [the girl] needs to be protected in a crisis center for children and young people under 18 years of age – I don't consider costs at all. I don't ask the crisis center "how much does this cost? and so on". (...) It doesn't matter. This girl needs protection and she needs to get back to x-place as soon as possible, and the flight tickets were rather expensive...
>
> I: Who do you talk to during this process?
>
> Caseworker: There was nobody to talk to. So I made the decision. I could have called our consultants... But we know...it's not like...Our management is quite liberal. We don't get nervous, like "can we do this?", because when we're at the point where there are no other solutions, then, of course we are allowed [to grant acute help].
>
> I: You get this case, and then? Could you explain to me practically, how is this process? At some point, something needs to be paid or how is it?
>
> Caseworker: I call the father to get an oral consent for a placement. Even though it is a crisis center, it is still a placement. Due to the distance, I cannot get a written consent, so I get it by phone. And then I keep him updated along the way. And concerning the crisis center...she [the girl] is just lucky they had vacancies, otherwise she would have gone to an institution. Well, afterwards I write in the journal what is proposed as solutions, what is granted, and my assessment. And then I inform the home city.

The caseworker arranges the information by going "straight to the emergency department". In doing so she not only tends to the medical needs of the girl, she also documents the situation of the girl as a case of protecting her from "domestic violence". Already through these steps, she makes it possible for an association to be made between the needs of the girl and a statutory solution to problems of domestic violence (Social Service Act 2018, § 109). This foregrounds that the caseworker is not individually selecting which information to in- or exclude, even though she claims to be making the decision on her own. The information that allows her to draw a distinction between protection or not, and the category of "domestic violence" is arranged with social legislation, the father of the girl, the emergency department, as well as the vacancies of the specific crisis centre. These actors constitute the spacing of the decision, and when they are brought together, they make it possible to draw a distinction between an extreme case of violence that calls for acute action, and less extreme cases where action might be postponed. In this way, the acuteness of the situation results in a particular way of timing the information. The acuteness of the situation grants the caseworker a rare agency to act without permission, because there is simply no time to reach managers and consider possibilities. And there is no time to calculate the costs. In this way, the timing becomes a process of acting acutely rather than of narrowing down the choice of service from other possibilities. This means that the final distinction about the situation is already being produced through the first steps of arranging the information. Accordingly, the acuteness of the situation becomes the main criteria for the choice and delimitation of service, and this is produced in a process of associating acuteness with protection against past problems.

With this spacing and timing, the information is arranged and associations are drawn in a way that excludes the costs of the service from the process of choosing the service. The extreme characteristics of the situation make a clear case for a dichotomous relationship between costing and caring, where costing is resisted by the caring values of the social work profession (Kraus, 2012; Lapsley, 2008; Laughlin, 1996; Llewellyn, 1998a). The argument I want to make here, though, is the opposite. Firstly, the situation illustrates how even an extreme case entails acts of attributing properties to the situation at stake, such as documented bruises, acuteness, consent, vacancies, legal paragraphs and expenditure for flight tickets etc. This happens before distinctions can be drawn about the problem and its solution. Secondly, the young woman's situation

foregrounds the point that the case indeed is "extreme" (as the caseworker calls it), yet costs do surface anyway as a relevant consideration.

Maintaining

The second situation concerns a process of delimiting how much to pay a biological mother for housing her child during the summer holidays. The situation takes place after the child protection department, the placement home, the child, and the mother have made a formal agreement to let the child move home for a month and a half. In contrast to the situation with the 17-year old girl, it illustrates a situation where the care for the individual child is left out of the mode of professional decision-making.

The process of adding together the costs to cover a child's "daily necessities" for a month and a half was described by a caseworker during an interview like this:

> So, I sit there and calculate in relation to KL's tariffs. I spend perhaps 20 minutes to make sure this girl will get her pocket money and the mother has money for food and clothes for a month and a half. (...). It costs this per day, how much for clothes- and pocket money per week and then I calculate the sum. Then I put the amount on an ordering ticket. It is quite cumbersome, where we copy from the old tickets the running costs and then copy the new ones into that. And then it is sent on to my consultant, who has the authorization to approve the order – I cannot do this myself, even though there is no doubt it needs to be paid – she sends it on to economy, where it is approved. She makes certain I have registered the correct paragraphs and the correct amount. Then I open the journal to make a journal note stating that it has been granted, and I actually also have to let the mother know it has been granted. (Caseworker)

In this process of arranging information, the choice of service is made beforehand and the costs are added together on the basis of tariffs and not the individual needs of the child. This turns it into a very different type of spacing than in the previous situation. The tariffs are listed in a document made by "KL" (the interest organisation for Danish local governments). It includes 14 headlines stating a type of daily necessity, such as "food and accommodation" and "pocket money", and specified in accordance to the age of the child, the time period, and the number of children. For instance, pocket money for children between 3 and 10 years old is DKK 28 pr. week. Food and accommodation amount to DKK 173 pr. day for children who are more than 10 years

old. At the top of the document it is written in bold, underscored letters that the tariffs are only for guidance purposes. As the quote shows however, they are taken as facts. This means that the associations between the needs of the child and the costs allocated to meet those needs are produced by the list of tariffs. What the caseworker does is copy them into an ordering ticket. She does not consider whether they will actually meet the child's future needs.

The caseworker talks about the 'copying' as a process that takes time. In this case it took the caseworker about 20 minutes to add the costs for a month and a half. The process of approval and allocation continued afterwards. The timing of the process is a matter of taking the steps in the right order, and about delimiting the costs by associating them with a certain time period. In this way, the timing is concerned with the present and with how to maintain distinctions that have already been drawn. So, this mode of timing and spacing is concerned with producing the new entity, an ordering ticket, which sums up prior arrangements and associations of information.

However, the production of a new entity is a process of drawing distinctions of its own: The production of an ordering ticket enables the calculation to leave the space of the caseworker and enter the space of an accountant. This, the caseworker explains, is a "cumbersome" process of several technical rather than cognitive steps. After copying, pasting and sending off for approval, the ordering ticket ends up in what she calls "economy". Through this process, "economy" is turned into a physical space, which she associates with the action of receiving the ordering ticket. What she is talking about is the Accounting Department, where accountants make sure the costs are related to the right accounts. Although the economic endeavour of the ordering ticket ends up in an accounting system, the caseworker's own decision process is not finished until she has informed the mother about the grant. The important point here is that the caseworker knows the spacing beforehand; she knows which associations to make and where to look for the criteria to set the limits of the costs. What is approved is not the decision to grant a particular amount of money, but rather that the registrations (the new entity) on the ordering ticket are based on the correct information – the correct legal paragraphs and the correct tariffs. This means that the distinction between costing and caring is constructed in a very material process of transforming decisions from being choices of how to care for needs into being "economy". Or, more particularly,

into being a number that represents the correct costs. In this way, a simple adding-up of tariffs exemplifies the tenuous process of drawing distinctions between costing and caring.

Preventing

The third situation analysed concerns Maria, a 13-year-old girl with mental as well as social problems. The analysis is based on a transcribed observation of a decision meeting, and the brief dialogue that follows the meeting. During the meeting it is decided to allocate resources to a so-called 'day-treatment'. I first unfold how information is arranged and associated by describing the timing and spacing of information related to the decision. I then scrutinize more carefully how the distinctions are drawn as I analyse the dialogue following the choice of service.

The agenda of the meeting already arranges information by indicating which information might be relevant to include in the decision. Here it is described that Maria has not attended school for six months, and that she threatens to kill herself if she is forced to go. Because of this, as well as information about her prior history, a decision has to be made about whether or not Maria should be offered a place in a specialized school. The meeting takes place in the office of the caseworkers' manager. The participants are Maria's caseworker, the manager of the caseworkers, the manager of a team of psychologists, and a psychologist. They are all seated around the same table. In the corner of the room, the secretary sits behind a computer screen at a desk. The spacing of the meeting, though, is not limited to the physical space of the meeting room and the material elements present. Distant elements, such as for example Maria, her parents, medical treatments, schools, budgets, legal rules, political targets and guidelines are also part of the meeting. The role of these elements are not given per se but take shape as they are drawn in or left out of the meeting.

Most important is a psychological assessment that represents the life of Maria at present and a concern about the future. As the psychologist presents her assessment, she refers to the scores in the report. She concludes that Maria's symptoms are similar to those of a new diagnosis, about which evidence shows that there is a 60 % risk that she will develop serious psychiatric disorders in adult life if she is not treated early. The psychologist describes Maria's situation by drawing on impressions, a psychological

scoring system, and scientific evidence about the probable condition of the girl. This allows for the rather vague observations that Maria is "not doing well socially" (psychologist) and that "Maria might stumble again" (caseworker) to be associated with a problematic future. In this process of arranging information and making associations between past, present and future, Maria is transformed from being a distant person that they have assumptions about, into being a person with a set of properties that they can make predictions about.

This involves associating information about Maria with a situation of preventing future problems from escalating. In doing so, present problems are associated with a distant and problematic future that has to be acted upon now, rather than later, by treating her situation as a case of mental illness. This is a distinction between mental and social health problems. Whereas the former might be prevented by treatment, it is more ambiguous how a social problem develops and might be prevented. By drawing these distinctions, the needs of Maria are associated with so-called 'day-treatment', which is one of nine types of interventions listed in the Social Service Act. This particular service includes both a specialized school and a specialized treatment. What started out as a school related social problem is now established as an escalating psychiatric disorder. The meeting participants delimit the day-treatment by connecting a privately run and specialized out-patient treatment with a place in a specialized local public school. In doing so, they fulfill a political requirement to keep children in their local environment and they rule out the parents' wishes for a geographically more distant private school.

After the choice of service has been typed in by the secretary, and as the caseworker is about to leave the meeting room, the caseworker suggests making a new distinction based on the costs of the choice. The following is a transcription of the brief dialogue:

> Caseworker: But the question is: Which is more expensive? It might be...now we're just thinking aloud where no parents can hear us – the question is, if there is a price difference and if it is relevant, or if they [the parents] should be offered to choose a combined school and treatment solution rather than the outpatient treatment [and the local school].
>
> Manager: In my view that is not an option. Because, if we have the presumption that the local school can meet her [Maria's] needs, then that's it. (...). The combined solution cannot match the outpatient treatment.

"Which is more expensive?" the caseworker asks. The comparison refers to the monthly costs of buying both special school and outpatient treatment, or the monthly costs of buying the combined and more standard solution from the private supplier which the parents preferred. In making the comparison, the caseworker suggests that a price difference between the two alternatives might turn out to be a criterion for taking the wishes of the parents into account. Through this, she associates the wishes of the parents with the possibility of paying a cheaper price. The manager dismisses the association as she points out that by choosing the specialized outpatient treatment they will better match Maria's needs than if they choose the more standard, but possibly cheaper, combined solution. In this way the need for treatment is produced as the main criterion. This also illustrates that information is arranged by moving places and people in and out of the decision-making and that different associations between costs and needs are tested and finally established as one way of predicting their relationship.

The quoted segment also reveals that associations between costs and solutions cannot be made in all places and at all times. As the caseworker expresses it, they are "just thinking aloud – where no parents can hear" them. As if she is saying that it is easier to talk about the costs when the parents are not present. More specifically, the quote exposes a specific characteristic of this mode of timing and spacing. The distinction drawn between the parents and the costs is practical in the sense that it takes place after a choice has been made and in a way that prevents the conversation from being part of the written decision. More importantly, though, it underscores that knowledge about the specific costs of services does not help them make distinctions relevant for the choice of service. However, after the meeting, when only the two managers are left in the room, the caseworkers' manager lets out a deep sigh, and says: "It has actually been decided politically that expenditure for day treatment should decrease. But compared to last year, they are certainly rising". Even though the manager is well aware of the problematic budget implications of the choice, this has not been transformed into a criterion for the choice of service. Accordingly, this exemplifies that information of the budget target is arranged in a way that excludes it from the decision-making.

Does this illustrate that costs are not a part of this mode of timing and spacing? No. It illustrates that it is an achievement in itself that the mentioning of costs was left out of the decision. It requires that they put as much information as possible under scrutiny,

and leave the conversation about costs until after the secretary has finished writing up the minutes. As such, it is neither "costing" nor "caring" that limits and allows particular choices to be made, but the (many) tools and elements that make the best possible prediction about the future.

I have analysed three different situations that each amounted to a specific way of timing and spacing the choice and delimitation of services: 1) Protecting, 2) Maintaining and 3) Preventing. This is summarized in Table 6:

Table 6: The characteristics of the modes of protecting, maintaining and preventing

	Mode of Protecting	**Mode of Maintaining**	**Mode of Preventing**
Course of action	Acutely removing the girl from problems	Allocating costs	Planning future interventions
Consequence	Protection from the past	Maintaining services	Preventing future problems
Associations	Acuteness=protection Bruises=legal paragraph	Age=tariff Duration=tariff	Mental health problem=day treatment Present state=future problems Local solution=political goal
Distinctions related to costs	Expensive / not expensive	Age / duration	Budget target / political goal Parents / costs Expensive / not expensive
Distinctions related to needs	Extreme / not extreme Past / present	None	Documented / not documented Observations / psychological assessment Social / mental Present / future Standard / special
Roles of costs	Not relevant	Decisive	Ambiguous
Roles of needs	Decisive	Not relevant	Ambiguous

Discussion: The practical efforts of relating costing and caring

In this section I discuss how costing and caring come to be related by comparing the three modes of timing and spacing. This shifts the attention away from the individual decisions, and towards the characteristics and patterns of the decision processes that took place in the three child protection departments.

Timing

As an action, *timing* works in two distinct ways. Firstly, timing is a way of organising the steps of the decision into a certain order. In the mode of maintaining, the steps of the process are stable, in the sense that what needs to be done is pre-planned. The caseworker, for instance, cannot grant the mother any money before the sum of her calculation has made it to "economy". In the mode of protecting, the timing of steps is activated by the situation of the young woman. Timing is reactive. This is why the cost implications are deemed to "not matter". In both of these modes the timing results in a distinction to be drawn between needs and costs. Where needs are left out from the mode of maintain, costs are left out from the mode of protecting. It could seem like caseworkers prioritize the one to the detriment of the other (Kraus 2010; Bracci & Llewellyn 2012). However, it is not the caseworkers' priorities that make the relationship between costing and caring differ but the timing of the steps in the process of reaching a decision. In the mode of preventing, the timing of steps takes on a third constellation. Here the steps are bundled together in a meeting, where elements are detached and attached to the situation of the girl.

Secondly, timing is a consequence of how information about the situation at stake has been mobilized. In the mode of protecting, information was organised in a past and a present, which made it possible to draw associations between past problems and acute protection. In the mode of maintaining, the information was about the present and amounted to associations between age, duration and specific tariffs. And in the mode of preventing the information was organised in a past, present and a future, which allowed for associations to be drawn between the present state of problems and a more problematic future. This let three distinct timings emerge, each with a course of action: removing, allocating and planning, which were estimated to protect, maintain, and prevent. Also, as linear tem-porality, time had different roles to play: When 'protecting'

time was scarce, when 'maintaining' time was a norm and when 'preventing' time was an asset. The three modes of timing are summarized in Table 7:

Table 7: The modes of timing

	Mode of Protecting	**Mode of Maintaining**	**Mode of Preventing**
Timing the steps to take	Reactive	Pre-planned	Bundled
Timing the orientation of the decision	Past and present ←	Present ⊢—⊣	Past, present, future →
Time as linear	Scarce	Norm	Asset

Spacing

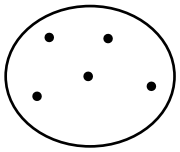
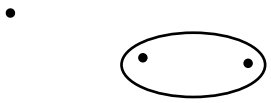
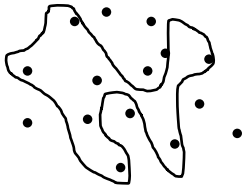
Timing is closely related to the spacing of information, tools, and other humans and non-humans taking part in the decision. Spacing is the action of moving elements around, detaching and attaching them to the situation at stake, associating them with each other and finally summing up the result of the movements in one place. Protecting the young woman was a process of associating the bruises on a body with a legal paragraph by moving the bruises to the ER, where they were documented and classified as "domestic violence". It also involved telephones, airplanes and the physical distance between the present place of the young woman, and a home away from her boyfriend. Most specifically, it involved the vacancies in the one crisis centre with rooms for under-aged women. Although these places are spread out in physical space, they all refer back to the young woman. And even though the costs are not included as a criterion for the choice of service, they are still taken into account. Table 8 illustrates this with a drawing of five dots, enclosed by a circle that excludes one dot. The aim of this is to visualise a stable spacing with one centre, and where only the costs, and possibly a few other elements, are left out for the time being.

The spacing of preventing took on a different shape. Here a meeting made it possible for the wide reaching and heterogeneous elements to be drawn together. In this way, the spacing was a process of moving information in and out of the discussion rather moving persons and things from one place to another. The psychological assessment

made it possible to predict the development of a psychiatric disorder in the future, and through this it made the treatment needs of the girl the main reference point of the spacing. The reference point would possibly have been different if there had not been a psychological assessment. In this way, the mode of preventing is a good example of how the needs of the clients are constructed in the process of choosing and delimiting services. This is in opposition to the health care area, where the choice of cure is expected to be made from the known disease and medical needs (cf. Llewellyn & Northcott 2005; Fernler and Sjögren, forthcoming). The more ambiguous and non-linear process is illustrated in table 8 as 15 dots are kept together by an irregular shape that excludes seven dots.

Timing and spacing arranges the processes so that decisions can be reached. In the mode of protecting, there was no time to set up a meeting, whereas in the mode of preventing, the choice of service was arranged around a meeting. When services have been chosen and delimited, the result is brought together in one place. Such places are, for instance, the minutes from the meeting regarding prevention, and the journal note in the filing system of the caseworker who chose to protect the young woman from past actions. In the mode of maintaining, the ordering ticket was a clear example of how a place sums up information and allows for a result to circulate to other places. In this case, the service could not be granted before the ordering ticket was circulated to the accounting system. The spacing of this process only involved numbers and was concerned with moving money from one place to another. In Table 8, this is illustrated with only two dots surrounded by a regular circle, signalling that in this mode the needs of the children are not expected to be included.

Table 8: The modes of spacing

	Mode of Protecting	**Mode of Maintaining**	**Mode of Preventing**
Spacing the orientation of the decision			
The spacing of costs	Postponed	Stable	Entangled
The spacing of needs	Moving the child around	Not relevant	Moving representations of needs around

Costing

Now I turn to the key question of the paper: How is the cost information involved in professional decisions to allocate resources? I have defined three modes of timing and spacing, in which costs were only calculated in the mode of maintaining. In this mode, costs are taken as given and the needs of the child are disregarded as an issue that was taken care of at another point in time. This observation is central, because it highlights the relatedness of the modes. The individual caseworker does not work within one of the modes but weaves in and out of them, sometimes planning for the future, sometimes coordinating costs and sometimes protecting against past actions. This not only explains why it is difficult to calculate a cost to guide decisions *a priori*. It also explains why it is not possible to draw conclusions about the role of costs from one mode and not the others. The PSAR debates on the role of costs in professional decision-making are mostly concerned with whether or not cost information is used in decision-making (Bracci & Llewellyn, 2012; Carlsson-Wall et al., 2016; Jacobs, 2005; Jönsson & Solli, 1993; Kraus, 2012; Kurunmäki, 2004; Kurunmäki et al., 2003; Laughlin, 1996; Llewellyn, 1993, 1998a; Llewellyn & Northcott, 2005).

Kurunmäki (2004) for instance, provides evidence that cost information is created and used by the medical professionals of their study as a means to follow and compare expenditure for operations between departments and over time. Jacobs (2005) debates this by illustrating that the use of cost information is delegated to subgroups rather than an entire profession. This 'either/or' perspective is also present in the early studies

of accounting in social work settings by Jönssen and Solli (1993), Llewellyn (1993 and 1998a) and Laughlin (1996) and continues to dominate the research in more recent studies (Bracci & Llewellyn, 2012; Carlsson-Wall et al., 2016; Kraus, 2012). In different ways, these papers illustrate variances over how cost information is put to use in professional decisions or not. But, whereas the studies of caring settings convey ambiguity on whether cost information is actually used, the studies of health care are more convinced of the one or the other theory. Llewellyn and Northcott (2005) is an illustrative example of how cost-based categories are used to guide the choice of cure, and Kurunmäki et al.(2003) also very specifically categorize cost information as either an integrated element of decision-making or a shield to protect medical values and ethics.

In this paper, I suggest that it is not possible to make a final conclusion about whether or not cost information is part of a decision or not. Drawing a conclusion from the mode of protecting would suggest that costs are not involved in decision-making. Whereas drawing it from the mode of maintaining would suggest they are – even to the degree that they distort the purpose of the decision-making. However, the modes of decision-making do not emerge on their own, but in relation to each other and the setting they are a part of (cf. Hopwood, 1983 for a similar argument). Accordingly, entanglement and ambiguity is much more common than a clear cut 'use or not'. To this end, studies of professional decisions in allocating resources to individual clients and patients provide a unique access to how accounting practices are shaped in professional settings. The paper by Bracci and Llewellyn (2012) illustrate this by exposing that accounting practices differ according to whether or not client problems are intractable. Frandsen (2010) shows that accounting is a process of continuously translating between numbers and diseases rather than a practice consisting of predetermined tools. And Sjögren and Fernler (forthcoming) suggest that costs are translated into and measured as time units. My analysis adds to these papers by suggesting a fourth possibility: Namely that costing and caring practices are continuously constructed in at least three different ways and that different relationships between costing and caring can be present together in the same setting.

Within PSAR, scholars inspired by institutional theory have argued that conflicting and multiple logics are navigated into co-existing in the practices of decision-making

(Pettersen & Solstad, 2014; Rautiainen & Järvenpää, 2012). However, in their approach to entanglement and ambiguity as a matter of bringing logics to co-exist, these studies maintain the distinction between costing and caring as predetermined and leave the practical work of producing them unexplored. The mode of preventing reveals the opposite. Namely that it takes a lot of practical work to separate costing and caring from each other, because knowing the cost implications of choices is just as ambiguous as knowing the specific needs of a child. In the mode of maintaining the costs were not ambiguous, but the process of producing them as a new entity revealed that the needs of the child and the costs of services were separated from each other in a tenuous and very material process.

Conclusion

In this paper I have analysed and described the relationships between cost information and professional decision-making through an inside-out investigation of the practical efforts to reach decisions in three Danish child protection departments. Inspired by the symmetrical approach of ANT the ambition of this was to open up the notions of "costing" and "caring" and analyse how they come to relate to each other in processes of reaching decisions about individual children and families. Instead of assuming a distinction to be drawn between the two, I analysed *how, when, and where the distinctions are drawn*. I employed Callon and Muniesa's (2005) broad and processual notion of calculation in an analysis of professional decisions as modes of timing and spacing (Law 1994). I unfolded how three modes of professional decisions arose next to each other as the result of the timing and spacing of information. In each of the modes, distinctions were drawn in a particular way that constituted the relationship between costs and needs differently. Rather than costing being translated into caring and/or the other way around, I found that distinctions between costing and caring were continuously produced as a result of the practical arrangement of the particular mode of decision-making.

This suggests that costing and caring not only vary according to the situation at stake (Bracci & Llewellyn, 2012), the context (Kraus & Lindholm, 2010; Llewellyn, 1998b), a certain ethos (Lapsley, 2008; Laughlin, 1996) or discourse (Carlsson-Wall et al., 2016;

Jönsson & Solli, 1993; Llewellyn, 1998a), but also according to practical and calculative capacities. When it is not possible to decide on a solution before distinctions about the situation have been drawn, then it is the capacities for timing and spacing that make decisions possible. Accordingly, the paper suggests that professional decision-making is more about timing and spacing information than it is about choosing between, for instance, quantitative and qualitative forms of knowledge. This means that the agency for decision-making is spread out in a network of socio-material elements rather than being centred within a profession. As the timings and spacings vary, so do the connections between costs and needs. When observed from the outside, professional decision-making processes look like a mess of entangled individual choices. Yet a closer look at the decisions in this analysis shows that the choices of services are the result of meticulously orchestrated ordering processes.

The paper also contributes with an elaboration of welfare professional work by juxtaposing the fields of curing and caring. In curing work unknown and changeable client characteristics is an exception that makes action more expensive (Llewellyn & Northcott 2005) or possibly makes action stop (Fernler and Sjögren, forthcoming). In caring work unknown and changeable client characteristics is rule rather than the exception. This explains the ambiguous role of cost information as present but not talked about. When individual needs are constructed as stable for the purpose of choosing a course of action, then it is difficult for a standard cost category or a budget limit to guide decisions. Instead a lot of effort goes into separating costing from caring. In this way, the paper surprisingly indicates that hybridity involves the work of separating costing and caring. This further implies that caring work is a fruitful site for future investigations into what it means to be "hybrid" (Miller et al., 2008). Such investigations would gain from an ethnographic approach.

References

There is a complete list of references at the end of the dissertation.

Chapter 5: Concluding discussion

In this dissertation I have inquired into how hybridisation between accounting and caring is practically achieved. I started out by suggesting that decision-making in Danish child protection work is relevant to the study of hybridisation. This is due to the way decision-making here both involves describing and accounting for costs as well as the needs of individual children. I then made a review of PSAR on hybridity, where I found two main theories about the relationship between professional practices and hybridisation. The Foucault-inspired theory suggests that hybridisation happens 'behind the backs' of professionals, surreptitiously, when accounting technologies mediate government programmes into being a part of their work. The other theory, which is inspired by New Institutional Theory, argues that practices always entail multiple logics, and that hybridity is achieved as a result of the systematic effort of coordinating the logics so they can co-exist. I positioned the approach of this dissertation in relation to these theories by proposing to approach hybridity as (at least) a dual process and to view reality, rather than its descriptive logic, as multiple. So as not to get lost in my study of the multiple enactments of hybridity I proposed exploring it while keeping my focus on the practical work of decision-making. In the following, third chapter, I then explained how I did that in practice in my ethnography of decision-making in Danish child protection work. Then came the body of the dissertation, three articles, where I investigate the relationship between accounting and caring. Now it is time to draw it all together in a concluding discussion about how hybridisation between accounting and caring is practically achieved in professional decision-making processes.

I have divided the conclusion into five parts. First I explain what each of the three articles suggest about the practical work of hybridising accounting and caring. I then, in the second part, discuss how my findings contribute to existing theories about hybridisation as they have been debated within PSAR. In the third part I draw together how the study more broadly contributes to key debates in PSAR regarding management accounting in caring settings. In the fourth part I consider how my methodological approach elaborate on ethnographic studies of valuation practices. And, finally, in the

last part I discuss the role of my study in relation to critical approaches to management accounting in caring work.

Hybridity is continuously produced, maintained and avoided

The overall proposition of the articles is that hybridity is enacted in multiple ways and that hybridisation is achieved through an ongoing movement between connecting and separating multiple and conflicting matters at stake. Hybridity is not a stable entity and hybridisation does not move in one direction. This is illustrated in each of the three papers, where hybridity is investigated in three different settings.

In article 1, I followed the work of appropriating the costs of services. I moved back and forth between the child protection- and accounting departments and I looked at many different screens, documents and spreadsheets. Amongst other practices, I followed the movement of numbers and the abbreviations of choices of services. From these settings I saw hybridisation as a practical matter of making the connection between cost and needs visible to other persons than the few persons immediately involved in connecting them in the first place. Contrary to what one would expect from the metaphor of 'connecting', this process was mostly about *separating* costs from needs. As the decision was made to allocate resources to an individual child, the costs and needs were present together. In the process of accounting for the choice of service, however, the two were separated, with the account of the decision each taking on a distinct shape. The process of separating costs from needs took time and involved a myriad network of actors. And just as the separation was finalised, the costs were reconnected with the needs of children, now in a different shape. The costs no longer accounted for the decision to help an individual child, they accounted for the aggregate number of services.

All the work I had been following attempted to make material, visual traces of the connections between costs and needs. Yet the economic consultant said that there was "too much money flying around". Indeed, at the end of my stay, it turned out that I had been taking part in a failed attempt at re-connecting costs and needs. The money was still flying around despite a collective effort to keep it on the ground by accounting for it. This is why I propose that hybridisation is a socio-material achievement. Hybri-

dity is material in the sense that it can only be achieved through practical work. It is social in the sense that it is the achievement of a collective effort. This enactment of hybridity looked mostly like a circular movement back and forth between hybridisation and purification. When the purification failed, so did the circular movement back towards hybridisation. The circle broke. Now, rather than bringing costs back into the discretionary process of deciding how to meet the needs of children, the costs were further purified into standards of how to cut back on costs. Or at least that is what the manager proposed for the year to come.

In article 2, I placed myself in the middle of a decision-making process about how to help the two children of the Jensen parents. I followed the decision for almost a year. I paid particular attention to the casework and I followed the traces of the costs whenever costs showed up. This took me far beyond the geographical boundaries of the local government where I started the ethnography. I went on a drive and ferry trip to a placement institution, to the local government in charge of setting the price for the placement, to a retired consultant, to the workplace of a local politician, and to the homes of the Jensen parents. I took part in many confusing conversations, I saw (and felt) the desperation of the parents, I looked at screens and saw how complex situations were given a chronological order. From these places, I saw hybridisation as the ongoing work of sequencing five different versions of what amounted to be a decision to place two children away from their parents. This showed me that when accounting and caring hybridise there are many more registers of valuing at play than those concerned with costs and needs.

In this case there were five registers of valuing at play: The register of causes, the register of rights, the register of needs, the register of costs, and the register of time. Although the five registers of valuing would sometimes contradict each other by drawing attention to conflicting criteria on how to make better decisions, they were organised in a way that allowed them to co-exist. This, however, did not happen in a back and forth movement between separating and connecting costs and needs as I described in the first paper. Rather, the five versions of 'good decisions' were sequenced into minor activities and each distributed to their own time and place. Sometimes they were present at the same place at the same time, sometimes they were right next to, yet separate from, each other. The work of sequencing was an ongoing process,

where the moment of making a formal conclusion about the choice of intervention was the only moment where all five registers were drawn together into the same time and place. Shortly afterwards, the five versions of decisions were separated out into new sequences of activities.

In this way, I saw hybridity or hybridisation as a fluid process that moved between producing, avoiding and maintaining the co-existence of multiple registers of valuing. In the process of *producing* hybridity the five registers of valuing were sequenced in a way that allowed them to connect and later re-connect in stabilised instances of reaching conclusions. In the process of *avoiding* hybridity, conflicting registers of valuing were sequenced temporally and/or spatially in a way that allowed them to be present right next to, yet separate from, each other. Meanwhile the process of *maintaining* hybridity was more a matter of retrospectively making sure that all registers of valuing were still part of the decision-making. This enactment of hybridity looks more like a table, where each column represents the different versions of 'good decisions' and the rows the movements in time and place. The activities of decision-making are continuously moved around, connected and separated.

In article 3, I started out by placing myself above the practical work of reaching decisions. Although I was part of decision-making in the sense that I observed meetings, read case files, looked at spreadsheets with activity numbers and talked to practitioners about how they came to conclusions about which services to choose, I looked at them from a distance. More specifically, I looked at decision-making processes in three local governments by retrospectively reading through and coding my material at my office desk. From this setting, I saw hybridity as enactments of three different modes of timing and spacing information for professional decision-making. Costs and needs were not connected in one way but in three different ways – or rather in three *modes*. These modes were not as flat as the two other enactments of hybridity. Since I looked at them from a distance, the modes were also more abstract, which means that they also expressed pre-existing orientations; for instance that the price of a service could be relevant information to take into account, or that psychologists present their findings at decision-meetings.

The advantage of this more distant view on hybridity was that it revealed enactments of hybridity that were the same across three different local governments and not the

differing results of particular practices. Most interestingly, this revealed that each 'mode of hybridity' respectively produced a timing and spacing of the situation at stake. In the mode of protection – time was scarce, in the mode of maintaining – time was a norm, and in the mode of preventing – time was an asset. This suggests that hybridisation between accounting and caring practices is achieved by taking different versions of timing and spacing into account rather than 'simply' taking the price of a service into account. In my tables of the three modes of timing and spacing, I visualise this by drawing the temporal and spatial orientations of each of the modes. In terms of enactments of hybridity this shows that hybridity is sometimes stable and sometimes fluid.

Contributions to existing theories about hybridisation

Common to PSAR studies on hybridisation is a sense of puzzlement about how processes of hybridisation vary and develop in a dual relationship where actors have the power to accept or resist it. (Baxter & Chua, 2003, p. 110; Miller et al., 2008; Wiesel & Modell, 2014). It is as if each study finds new variations and suggests making further studies to test for even more variations in other settings. In the words of Wiesel and Modell (2014) "…further empirical research is required into the possibilities of hybridization where the evolution of governance logics follows different trajectories to those observed in our study." (p. 201). However, rather than testing existing theories or employing suggested frameworks for the study of hybridisation, this dissertation has let the actors themselves tell and show how variations and differences come about and produce the relationships between accounting and caring. Correspondingly, I suggest leaving this search for variations and differences in possibilities of hybridisation. Instead, I suggest we should treat any actions such as organising, reforming, calculating, budgeting, deciding, consuming etc. as hybrid. Hybridity and hybridisation then becomes more like a way to understand the world – an ontological view that the researcher can choose to adhere to – than a concealed empirical phenomena that can be discovered in yet more surprising and complex forms.

In hindsight, I see that my move towards an ontological view of action and actors as hybrid entails that my study contributes in the same way to each of the two theories I

drew up in chapter 2 about the relationship between professional practices and hybridisation. This is because my move towards viewing hybridity as enacted changes the idea of what hybridity is. In the following, I draw out five main implications of this move.

Firstly, the dissertation contributes with insights into the practical work of hybridising accounting and caring in the day-to-day actions of professionals. I have mentioned several times Kurunmäki's 2004 study of the transformation of the medical profession into "a hybrid profession". This is because it exemplifies that even though the empirical material is collected in a professional setting, it does not necessarily provide insights into day-to-day practices. Similar examples of this are the studies of Jacobs (2005), Kastberg and Siverbo (2016), Wiesel and Modell (2014), to name just a few. Contrary to these studies, the present dissertation suggests that practices are not hybridised *or* polarised (Jacobs 2005). Rather they are continuously hybridised *and* polarised. In my introduction to professional decision-making in child protection work as the case for this dissertation, I underscored this point by tracing it back to the development of child protection work in the 18th century. The brief historical account revealed a continuous movement in the combinations of accounting and caring as well as for the status of children. Decisions about how to care for children used to be based on calculations of the expected revenue from vulnerable children's work. Through the course of the 19th century, decisions about how to care for vulnerable children were gradually separated from cost calculations and developed into a field of 'social work' (Abbott, 1995; Zelizer, 1994). And now, in the 21st century, models for assessing the economic revenue of child protection services are (again) informing decision-making. These movements back and forth between combining and separating accounting and caring are also present in the daily work of accountants and caseworkers.

This, secondly, implies that hybridity is not an entity and hybridisation does not end. Across the broad field of research into professional practices and hybridisation it is generally taken for granted that hybrids characterises situations where two or more distinct entities come together and form a new entity. And even though it is always stated in the studies that hybrids are continuously developing and difficult to de-marcate, it is an underlying assumption that hybridisation ends when a new hybrid has been formed. In the much-quoted paper by Miller and colleagues, for instance, they

underscore hybridisation as an ongoing, dual process where practical work creates hybrids at the same time as it is influenced by the hybrids. They still, however, take it as a premise that the formation of hybrids stop when a new hybrid takes shape. Accordingly, when they "identify some of the differing modes of hybridising", they also stabilise hybridity as a specific entity. A reading of my third article on the modes of timing and spacing as an expression of enactments of hybridity would make a similar suggestion. Namely, that the practical work of decision-making enacts three forms of hybrids between costing and caring. However, the subtle point about relatedness in the paper suggests that these three 'modes of hybridity' develop in relation to each other. This means that the hybrids are not stable. Moreover, as the hybrids develop within similar practices with similar professional expertise, this dissertation contributes by suggesting that several 'modes of hybridity' develop right next to each other.

Thirdly, the point that hybridisation does not stop furthermore implies that something else might be at stake when there are moments or places where the mixing up of two distinct practices is not present (Fischer & Ferlie, 2013; Jacobs, 2005). Fischer and Ferlie (2013), for instance, argue that an attempt at hybridisation led to the destruction of a therapeutic intervention. Their study though, could also be read as a failed attempt at changing a therapeutic intervention from one theoretical school of thought to another. Similarly, Jacobs' (2005) point that polarisation is more likely than hybridisation, might express that medical professionals are taught to prioritise resources by other means than what is most often referred to as accounting. The second paper of my dissertation supports this argument as it illustrates that social services are valued by means of other measures than financial. To this end, the present dissertation suggests caution in applying the notion of hybridity to all situations where distinct, multiple and contradictory practices are present together.

Fourthly, the dissertation suggests that hybridity is relevant as an object of study in situations where the mix of things are no longer questioned. In the words of Latour: "what has to be explained, the troubling exceptions, are any type of stability over the long term and on a larger scale" (Latour 2005, p. 35). In my study, I was surprised to find that the most strenuous efforts in achieving hybridity had to do with the work of separating costs and needs – or more particularly, in making two versions of one decision: One concerned with costs and one concerned with needs. Based on existing

research, I was expecting to find the hybridisation of costs and needs difficult. But during my fieldwork nobody ever questioned the point that costs were a part of decision-making. Furthermore, the prices of services were set based on levels of treatment needs and in this way reflected needs more than costs. The difficult work was to separate costs from needs in a way that made it easier for accountants to move around the numbers and point out the problems.

Fifthly, and possibly most importantly, the dissertation gives detailed insights into the practical work of hybridising accounting and caring practices. Most particularly, it shows that professionals – caseworkers as well as accountants – skilfully weave in and out of various practices, maintain and uphold differences, and create connections between them. Although their starting points are different, the accountants as well as the caseworkers have a stake in helping the children and in staying within budget limits. This does not mean that they take part in the same practical work, but rather that they collaboratively participate in sequencing practices into minor activities. This suggests that being hybrid is not the same as doing it all at once: costs are not calculated at the same time as needs are felt. The two activities each have their time and place and are drawn together in the process of reaching decisions. In this way, the ability to resist or accept hybridisation does not land on the shoulders of the individual practitioners. It is enacted in a socio-material collaboration.

Contributions to PSAR regarding management accounting in caring and curing settings

Most studies of management accounting in caring and curing settings argue that accounting is either a part of professional work or not (Abernethy & Stoelwinder, 1995; Kraus, 2012; Lapsley, 2008; Llewellyn, 1998a; Nyland & Pettersen, 2004). My study suggests that accounting is more fluid. It floats in and out of professional decision-making, rather than completely transforming the procedures of decision-making (Llewellyn, 1998a; Llewellyn & Northcott, 2005). When accounting is present, it might be in the shape of other measures than economic measures. In the third article, for instance, the costs of an intervention were estimated by making a detailed psychological assessment of the future needs of a child. In a similar vein, Fernler and Sjögren (forth-

coming) argue that the bottom-line in operations is measured by hour units rather than monetary units when medical practitioners decide how to allocate resources. And Bracci (2014) shows that the responsibility to take costs into account has moved beyond the boundaries of local government and into the private sphere of individual clients. This generally supports the argument that accounting takes many and sometimes unexpected shapes.

The detailed analysis of decision-making also reveals that costs are not one-dimensional. Just as the practices of accounting are fluid, so the costs themselves can take on different roles. Sometimes costs were enacted as stable numbers that allowed decisions to flow between distant places. At other times, costs were enacted as representations of the levels of treatment. Most importantly though, costs were never an absolute limit. Whenever the prices of services were taken into account it was done in relation to levels of service and expectations of the quality of services. This is why the supervisor found the price of the Saturn Institution cheap. By comparing it with placement homes with similar offers of care and treatment, she could quickly assess that the Saturn Institution was a good choice. So, rather than being powerless against external pressures to control costs, it seems that professionals in child protection work have the ability to adjust the roles of costs according to the many matters at stake in decision-making.

A last point is important to mention to avoid misunderstandings. My dissertation shows that professionals do not act as individuals. Similar to primarily early, studies of management accounting in caring settings, my study shows that accountability and budget responsibility is a collective responsibility (Llewellyn, 1998b). This dissertation pushes this point a bit further by including non-humans in this responsibility. Psychological reports, measures for scaling needs, spreadsheets, contracts, journal notes, radios, and many other actors, collectively take part in making connections between costs and needs. In the first article, I show that being accountable is more a matter of making connections visual than it is a matter of disconnecting by choosing between being accountable to one or other demand. To me, the most surprising insight in this regard was that everybody struggled to make connections visual. The caseworkers felt victimized and the accountants cried when the year was coming to an end and the money was still 'flying around'.

I want to make a last point about the notion of 'caring': The story about the Jensen children might sound like a story about a little family up against a powerful system. It is. But it is also a story about the complex acts of caring. The point I want to make is that caring does not contain a certain set of values and caring is not about resisting contesting values. Caring is more likely about embracing various kinds of values by doing what needs to be done. Caring as a valuing activity is what we were not able to single out into one register in the second article. In the words of Mol: "valuing is not a matter of casting judgement after the fact. Instead, it is part and parcel of a variety of activities that experts engage in to *care* for their [products]" (Heuts & Mol 2013, p. 136, emphasis added). In a similar vein, my dissertation illustrates that caring does not happen at one place and in one instance, which is delineated from other activities such as the calculations of a costs. Instead it is all the nitty gritty activities that go into making the decisions as good as possible, regardless of whether this has to do with creating linearity retrospectively, or listening to the devastating outbursts of a mother. This is why good decisions are not made out of checklisting activities and cannot be limited by a standard cost. When they are, it is only the one version of the many versions of decisions that are part of professional decision-making.

Methodological contributions to valuation studies

To find out how some things come to matter more than others, the new field of valuation studies investigates how 'things' are made valuable in the first place (Helgesson & Muniesa, 2013). In their book on valuation practices within medical practices, Dussage, Helgesson, and Lee (2015), for instance, ask: "How are values made and ordered? What determines what comes to count as important values in a given setting? (…) How are a multitude of possible divergent values coordinated and separated in practice?" (Dussage, Helgesson, Lee, & Woolgar, 2015, p. 1). While answering questions like these, the authors grapple with the challenge of investigating how "matters come to be considered economic values" (p. 276) without *a priori* assuming that certain matters are economic to begin with, and certain matters are not. My study suggests that it is possible to not fall into a predefined distinction between the economic and the cultural/social (cf. Dussage 2015, p. 15) by observing valuation practices from multiple vantage points. This suggestion is in line with what Dussage et

al. describe as making comparisons between a variety of valuation arrangements, and through this to foreground diverse ways of enacting values (Dussage et al. 2015, p. 273-274).

The methodological approach of the present dissertation elaborates on the comparative approach to the study of valuation practices. It not only allows the study of a multiplicity of values but – and more importantly – also of the practices of coordinating the multiple value enactments. I have four suggested strategies for how to overcome the distinction between economic and 'other values':

The first suggested strategy is to plan different entry points to follow what might seem like 'the same' valuation practice. In each of my three articles, I view the enactment of hybridisation from a different vantage point, and accordingly I see three different ways of ordering, connecting and separating accounting and caring practices. These vantage points were both the results of the ethnography and the planned, different entry points I had chosen as a means to make accounting as present as possible in as many different places as possible. Most importantly, this strategy not only had the purpose of diversifying the kind of information to collect (cf. Neyland, 2008) but also of taking the observer to as many places as possible (cf. Latour, 2005, p. 173-183).

The second suggested strategy is to follow the spatial movements of valuation practices (and not only the temporal). This is useful, because it helps keep the landscape flat. By this I mean it makes it easier to escape from discourses that unavoidably carry 'baggage' in terms of inherent values and their relations (cf. Zuiderent-Jerak, Grit, & van der Grinten, 2015). It makes it possible to investigate how, when, and where, for instance, a contract takes part in decision-making rather than what it says in the contract and how it is interpreted and used. If the purpose is to investigate how multiple values are enacted and coordinated, this is sound advice. It gives insight into the different roles that the same device can take on in different settings (cf. Hauge, 2016).

The third suggested strategy is to ask 'what is compared' as a research question rather than predefining which valuation practices to compare. In my case, because I moved to so many different places and followed costs back and forth, I came out with timing and spacing as 'values' that were more important than – or at least made it possible to coordinate – costs and needs. Just as the suggestions made by Dussage et al. (2015) I

entered with economic vs. social values, but I surpassed them and exited the field with time and space.

The fourth suggested strategy is to take the persons we assume to be weak seriously, and to include them respectfully in the study. Dussage et al. (2015) describe the ideal case of valuography in the following way: "In the ideal case, a valuography goes hand in hand with the strategic demonstration of violence and the oppression of the weak". However, when it is assumed that groups or individuals are weak and predisposed to violence – symbolic or physical (Bourdieu & Wacquant, 1996) – the researcher runs the risk of reproducing the weakness of their position in the 'valuation practice'. In order to avoid this and open up the investigation to other possible roles, groups, and individuals, I suggest adding another ideal case that questions how persons, groups, practices and values endure despite controversies that might be oppressing or violent. In my study, it was the inclusion of vulnerable, poor, abused and neglected children – a group that could be labelled 'weak' – that allowed me to see how costs became something else than an economic calculation of economic value. What was more, I saw how strongly the parents fought, and how happy they were when finally the lives of their children improved. In the situation, they were not weak. Specifically the Jensen parents gave me many insights that I hope to develop further in future research.

Symmetry vs. critique

The argument of the dissertation is that the responsibility to take costs into account is not borne solely by the individual social worker. Instead, costing is enacted in a variety of practices and translated into a variety of shapes and roles as the casework moves location and develops over time. This is a cumbersome and sometimes rather messy achievement, where numerous actors – in the broadest sense and including accountants and social workers – work together. There are no monsters and no slaves here, but rather a fragile network, where everybody (literally) cries when it falls apart. Instead of criticising the ways in which accounting procedures get pushed in a certain direction by individuating responsibility for outcomes, or studying its deleterious effects from a specific vantage point such as, for instance, the 'frontline' social workers, this dissertation has aimed to open up the co-construction of the costs of services. It does this

by stressing the importance of the present, under-acknowledged, practices of cost accounting in child protection work. In so doing, I hope not to replace or reject earlier critiques, but to have added something more to the understanding of cost accounting and the hybridisation of accounting and caring. To paraphrase Mol: my dissertation is not a non-critical approach, but an attempt to show doubt and multiplicity as possibilities that make the co-existence of accounting and caring possible, and not problems that need to be rationalised (Mol, 2002, p. 183-184).

This attempt also means that the dissertation does not enquire into issues that were not part of the day-to-day work. This might make the study appear naïve. We have all heard stories about public services that could benefit from more resources. Some stories are graver than others. Whenever I have presented my work, I have been confronted with stories about children that have suffered neglect by the Danish children protection system. These stories were most often followed up with the argument that if there had been more financial leeway and more resources, then the child's life and future could have been saved. With this dissertation, I do not suggest that lack of resources is not a problem in child protection work! All I want to say is that many elements – not only financial – make decision-making in child protection work complex. And that it is the multitude of elements that are taken into account in decision-making processes that are the causes of controversies in day-to-day work. There are other areas of welfare work or child protection work in other countries, or even in other Danish local governments, where a lack of financial resources causes services to break down (Brodkin, 2011; Egelund et al., 2010; Wastell et al., 2010), and I am not naïve in making my point. Rather, with the study, I aim to take seriously the tremendous effort it takes for practitioners to continuously hybridise accounting and caring without being stopped by potentially conflicting aims. In the words of Latour (2004):

> The critic is not the one who debunks, but the one who assembles. The critic is not the one who lifts the rugs from under the feet of naïve believers, but the one who offers the participants arenas in which to gather. The critic is not the one who alternates between antifetishism and positivism (…) but the one for whom, if something is constructed, then it means it is fragile and thus in great need of care and caution. (p. 246)

With the dissertation I show that hybridisation between accounting and caring is possible but also that it indeed is fragile work in great need of care and caution. By writing about it in my dissertation, I take part in enacting this as a version of reality that also exists (Law 2002, Latour 2005, p. 128-133).

Epilogue: Description of the '95,000 kroner boy'

I started my PhD with an ambition to find out what the notion of a "95,000 kroner boy" might be about. The 95,000 kroner boy is, above all, a moment of stabilisation, where the needs of the child are compared to the costs of a service. Such comparisons are ongoing. At other times, "the [town's] most expensive [girl], "extreme treatment needs", "cheap placements", "very, very, very high level of concern" and several other ways of scaling the needs of the children and the costs of the services into a momentary alignment were expressed. The quote from the caseworker saying that the boy "was not a 95,000 kroner boy" was a quick, professional shorthand for why the boy's treatment needs and the placement services offered did not match. Although the expression could sound like she was wondering how much it would be worth paying to help the boy, the effect of it was the same as if she had said: "He does not have extreme treatment needs". It could, indeed, very well be so that the caseworker only mentioned the boy as a cost because she was talking to a researcher with an interest in costs. But what I found out was that the needs of children are continuously compared to the costs of services. This means that children are not priceless. There are limits on how much to pay for helping children, in child protection work, at least. The limits, though, are not stable.

I also found out that the 95,000 kroner boy only 'takes place' away from families and children. I experienced this myself as I introduced my research on how costs are part of professional decision-making to a father who was about to have his first meeting (ever) with a caseworker. He kindly asked me not to participate in the meeting. I felt like I had told the father that the future of his daughter was a matter of the costs of helping her. It was a relief not to participate, because the father manifested some resistance to this idea. Costs were rarely mentioned in meetings with families, because these meetings were generally aimed at reaching some kind of agreement about how to proceed. This, however, did not mean that the caseworkers did not consider costs while talking. When entering and returning from meetings, they would most often have an idea of the level of costs – either in terms of which kind of intervention, how many

hours of help, or the severity of the child's problems. In this way, the caseworkers cautiously avoided the talk about costs, because they were aware of the associations it might provoke – like, for instance the feelings I may have provoked when I was asked by the father to not be a part of the meeting. This means that costs are enacted differently, when they are indirectly assumed in talks with parents about the future life of their children. Here, costs represent an economic value of how much the local government is prepared to invest in the child. This makes it difficult to talk about costs because, to the parents, the children are priceless (or at least supposed to be priceless).

This suggests that the 95,000 kroner boy is a construct of the caseworkers rather than the accountants. It is not the accountants who ask the caseworkers to think in terms of costs when making their decisions. The caseworkers think in terms of costs because costs are practical means for stabilising needs and for making decisions move. Quite the contrary, the accountants asked of them to please leave the children out of cost appropriations. Not only by excluding the individual needs from the appropriation, but also, more explicitly, by asking the secretary not to send the minutes from decision meetings to them. It was to devastating to read about the children's lives, they told me. To this end, the 95,000 kroner boy was dissolved when the costs of services were calculated. This is one of the reasons why it is so difficult to assess whether services are efficient or not. What the costs are compared to are the number of services relative to earlier years, estimates, and to other local governments. They are not compared to the development of the children. This knowledge – i.e. about the relationship between costs and the development of individual needs – resides with the caseworkers and all their tools and techniques.

The final insight about the '95,000 kroner boy' is that 'it' was less important than the timing and spacing of decisions. Specifically, because it was more a means of stabilisation than a means of putting a value on how to improve the lives of children. As conveyed in article 3, the decision on whether the situation of the child was a matter for protection, maintaining, or preventing had more effect on the relationship between costs and needs than the absolute level of costs in itself.

I hope these insights about the 95,000 kroner boy will help to bring forth a new vocabulary on how to talk about costs as multiple and on how to talk about the practices of accounting as serving multiple purposes. Considering costs as a means to

achieve stabilisation might make it easier for caseworkers and educators in the field of social work to accept and talk about costs as something that is always taken into account in some way or the other. More importantly, it might make it possible to talk about costing work as an effort that caseworkers can be proud of. It is, after all, something they contribute to by continuously translating cost and needs, shaping accounts into meeting multiple demands, and knowing when and where to approach costs as scale and costs as an expression of value. It might also be a starting point for considering how the timing and spacing of decisions can be a part of accounting practices. And it could be the starting point for considering what the consequences might be if costs were kept with the children instead of being translated into the costs of services. Although this is an extremely political suggestion that crosses moral boundaries on how it is possible to talk about children, I dare to suggest that if knowledge about costs and needs were approached as adding to each other rather than contradicting each other, then it would be easier to assess the efficiency of services. Child protection departments would not need grant models for calculating socio-economic indices and future investments such as is currently suggested in Denmark (Arendt, Bolvig, Skov, & Panduro, 2014). They could simply follow the *costs of children* instead of the costs of services. However, this would, I speculate, result in choices between cheap and expensive children. A vocabulary, however, that caseworkers are already familiar with, but which is difficult for families and politicians to live with because they view costs as a measure of worth. It might be better then, to talk about child protection as investments in children. This would make it possible to follow the 'resources invested' in children rather than the 'costs of' children. But this is speculation, and the subject of possible future research projects.

English Summary

With this dissertation, I aim to find out how it is possible for statutory child protection workers to reach decisions when elements as different as a child's needs and the costs of a service are to be connected in the process. How is it possible, for instance, to count costs and sense the needs of a child at the same time? The purpose of inquiring into this question is to investigate the practices involved in 'hybridising' accounting and caring practices. As a concept, 'hybridity' denotes the process of bringing together elements that are normally found separately – hybridisation – and the outcome – a hybrid – of this process. This concept suggests that accounting co-exists with the practices it is a part of.

The question of how hybridisation between accounting and caring practices takes place has been investigated in the research field of public sector accounting research (PSAR). Two main arguments have developed within this field of research: 1) In one strain of research, inspired by the work of Foucault, it is generally argued that hybridisation happens behind the backs of the caring professions, and causes them to pay less attention to the social needs of clients. Accordingly, researchers should pay attention to how tools and techniques transform working practices. 2) In another strain of research, inspired by New Institutional Theory, it is argued that hybridisation is a process that happens inside the minds of persons, as the logics of how to make decisions compete and multiply. Accordingly, researchers should pay attention to how constellations of logics vary. Despite their emphasis on "the practices" of the caring professions, these strains of research are unclear about *how, when and where* hybridisation happens in the day-to-day practices of social- and health care work. We do not know, for instance, whether costs are taken into account before, during, or after a doctor, for example, decides how to operate – or throughout the entire process. And we do not know how calculations of the costs of medical- and social services are practically involved in decisions about how to allocate resources to individuals.

In this dissertation, I draw on Actor-Network Theory (ANT) as a means to make the investigation of hybridisation more attuned to the details of the practical efforts of

connecting costs and needs. This entails the work of tracing *how, when and where* costs and needs are connected and separated. I did this by conducting a one-year ethnography in the accounting- and child protection departments of a Danish local government. Here I followed costs as they moved from location to location. I paid attention to how costs differed in the various practices, how they were ordered, and how they were made to co-exist, or not, with the needs of children.

Starting with the fourth chapter of the dissertation, I present my analysis in the shape of three research articles. In the first article I trace how professional decisions are practically shaped into a format that makes it possible to account for both the needs of vulnerable children and the costs of services. I argue that human as well as non-human actors work together to meticulously separate accounts of costs and needs from each other in a way that allows for these accounts to be re-connected at a later time and place. This suggests that the work of meeting the demands of multiple accountabilities is a collective and socio-material effort rather something that falls squarely on the shoulders of the individual child protection workers. In the second article I, together with a former PhD colleague, ask how hybridity is *enacted* in processes of professional decision-making. We suggest that hybridity is continuously produced, maintained and avoided. In order to unfold this argument, we mobilize the insight from valuation studies that the co-presence of multiple and conflicting values is an achievement of practical, ordering processes. We develop the notion of 'sequencing' as a means to describe the ordering processes that allow for five different, and at times conflicting, registers of 'good decisions' to be present at the same time, right next to, yet separate from, each other. Finally, in the third article, I suggest that costing and caring emerge as a consequence of practical and calculative capabilities. They are not inherently opposed and distinct practices. Based on an analysis of how, when, and where distinctions are drawn on the situation of a child and made relevant for the choice and delimitation of child protection services, I identify three modes of timing and spacing professional decisions. Each constitute a specific relationship between costing and caring: 1) Protecting, 2) Maintaining, and 3) Preventing.

In the concluding discussion, I draw together the findings from my three articles into a discussion of my research question: How, when, and where is the hybridisation between accounting and caring practically achieved in professional decision-making

processes? The overall proposition of the articles is that hybridity is enacted in multiple ways and that hybridisation is achieved through an ongoing movement between connecting and separating multiple and conflicting matters at stake. Hybridity is not a stable entity and hybridisation does not move in one direction. Most particularly, it shows that professionals – caseworkers as well as accountants – skilfully weave in and out of various practices, maintain and uphold differences, and create connections between them. This suggests that being hybrid does not mean doing it all at once: costs are not calculated at the same time as needs are felt. The two activities each have their time and place and their roles differ as they move from place to place. This also entails that costs are not one-dimensional. Sometimes costs are enacted as stable numbers that allow decisions to flow between distant places. At other times, costs are enacted as representations of the levels of treatment. Most importantly though, costs are never an absolute limit. So, rather than being powerless against external pressures to control costs, it seems that professionals in child protection work have the ability to adjust the roles of costs according to the many matters at stake in decision-making.

My hope is that this dissertation will bring forth a new vocabulary on how to talk about costs as multiple and on how to talk about the practices of accounting as serving multiple purposes. For instance, it might make it possible to talk about costing work as an effort that caseworkers can be justly proud of. It is, after all, something they contribute to by continuously translating cost and needs, shaping accounts into meeting multiple demands, and knowing when and where to approach costs as scale and costs as an expression of value.

Dansk Resume

Målet med denne afhandling er at finde ud af, hvordan det er muligt for sagsbehandlere på området for udsatte børn og unge at tage beslutninger, der både baserer på hensyn til børns behov og til omkostningerne for indsatsen. Hvordan er det, for eksempel, muligt at beregne omkostninger og fornemme barnets behov på samme tid? Formålet med at stille dette spørgsmål at er undersøge hvordan hybridiseringen mellem økonomistyring og omsorgen for barnet foregår i den daglige praksis. Som koncept afspejler 'hybriditit' en proces, hvor elementer, der normalt eksisterer som adskilte, bliver bragt sammen – 'hybridisering' – og resultatet af processen kaldes en 'hybrid'. Det vil sige, at jeg med dette koncept foreslår, at økonomistyring er blandet sammen med og eksisterer sammen med de praksisser, den bliver brugt i.

Spørgsmålet om, hvordan hybridiseringen mellem økonomistyring og omsorgspraksisser foregår, er blevet undersøgt i et forskningsfelt om offentlig økonomistyring (Public sector accounting research (PSAR)). Her er der opstået to overordnede argumenter om hybridisering: 1) I en forskningsretning, der er inspireret af Foucault, bliver det generelt foreslået, at hybridisering foregår bagom ryggen på omsorgs professionerne og får dem til at tage mindre hensyn til klienternes sociale behov. 2) I en anden forskningsretning, som er inspireret af Ny Institutionel Teori, bliver det foreslået at hybridisering foregår inde i praktikerne, når forskellige logikker om, hvordan der skal tages hensyn, konkurrerer og multiplicerer. På trods af deres opmærksomhed mod professionernes "praksis", siger disse forskningsretninger ikke ret meget om *hvordan, hvornår og hvor* hybridisering foregår i den daglige praksis. Vi ved eksempelvis ikke om der bliver taget hensyn til omkostninger før, under eller efter en læge, for eksempel, beslutter hvordan han eller hun skal operere en patient – eller om hensynet pågår gennem hele processen. Og vi ved ikke, hvordan beregninger af omkostningerne for sociale- og sundhedsmæssige services helt lavpraktisk er involveret i beslutninger om, hvordan ressourcer skal fordeles til individuelle patienter og klienter.

I denne afhandling trækker jeg på Aktør-Netværks Teori (ANT) som en ressource, der gør det muligt at lave min undersøgelse af hybridisering mere rettet mod detaljerne i

det praktiske arbejde med at skabe forbindelser mellem omkostninger og behov. Det indebærer en tilgang, hvor jeg sporer *hvordan, hvornår og hvor* omkostninger og behov bliver forbundet og adskilt. Jeg brugte et år på at spore, hvordan dette foregik i økonomi- og familieafdelingerne i en dansk kommune. I min etnografi lagde jeg særlig vægt på at følge, hvordan omkostninger bevægede sig fra sted til sted, hvordan optrådte på forskellig vis og hvordan de blev organiseret på en måde, så de kunne sameksistere med de udsatte børns behov.

Jeg præsenterer min analyse i form af tre forskningsartikler. I den første artikel sporer jeg, hvordan dokumentationen af professionelle beslutninger bliver skabt i formater, der gør det muligt at registrere hensyn til omkostninger såvel som hensyn til det enkelte barns behov. Jeg argumenterer for, at både menneskelige og ikke-menneskelige aktører samarbejder om at adskille registreringen af omkostninger og registreringen af behov på en måde, der gør det muligt at genforene registreringerne på et senere tidspunkt og på et andet sted. På den måde viser jeg, at krav om at være ansvarlig på multiple måder bliver opnået gennem et socio-materielt samarbejde. I artikel 2 spørger jeg, sammen med en tidligere PhD kollega, hvordan hybridisering bliver *gjort* i professionelle beslutningsprocesser. Vi foreslår, at hybriditet kontinuerligt bliver skabt, vedligeholdt og undgået. Vi trækker på studier af "vurderinger som praksis" (valuation practices) som en teoretisk tilgang til at undersøge sameksistensen af multiple og konkurrerende værdier som et resultat af det praktiske arbejde med at koordinere beslutninger. I den forbindelse udvikler vi termen "sekvensering" for at kunne beskrive det arbejder, der gør det muligt at fem forskellige og til tider konkurrerende registre for "gode beslutninger" kan være tilstede på samme tid, lige ved siden af, og dog alligevel adskilt fra hinanden. I den sidste og tredje artikel, foreslår jeg, at arbejdet med at 'omkostnings-praksisser' og 'omsorgs-praksisser' opstår som et resultat af praktiske betingelser. Det vil sige, at de ikke som udgangspunkt er modsatrettede og adskilte praksisser. Baseret på en analyse af hvordan, hvornår og hvor distinktioner i et barns situation bliver lavet og gjort relevant for valget og afgrænsningen af sociale indsatser, identificerer jeg tre tilgange (modes) til at bevæge beslutninger i tid og rum. Hver af disse tilgange konstituerer en specifik relation mellem omkostnings-praksisser og omsorgs-praksisser: 1) Beskyttelse, 2) Vedligeholdelse og 3) Forebyggelse.

I den konkluderende afsnit sammendrager jeg resultaterne fra mine tre artikler i en diskussion af mit overordnede forskningsspørgsmål: Hvordan, hvornår og hvor bliver hybridisering mellem økonomistyring og omsorg opnået i professionelle beslutningsprocesser? Afhandlingens overordnede svar er, at hybriditet bliver gjort på multiple måder og at hybridisering bliver opnået i en kontinuerlig bevægelse mellem at forbinde og adskille mange-facetterede konkurrerende hensyn. Det vil sige, at hybriditet ikke er en stabil entitet og at hybridisering ikke bevæger sig i én retning. Helt specifikt viser det, professionelle praktikere – sagsbehandlere såvel som administrative medarbejdere og økonomiske konsulenter – på forunderlig vis væver ind og ud af forskellige praksisser, vedligeholder forskelligheder og skaber forbindelser mellem dem. På den måde betyder 'hybriditet' ikke, at alt sker samtidigt: omkostninger bliver ikke beregnet samtidigt med at et barns behov bliver følt. De to aktiviteter har hver sin tid og sted og deres roller ændrer sig alt efter hvor og hvordan de bevæger sig rundt. Det indebærer også, at omkostninger ikke er endimensionelle: Nogle gange bliver omkostninger gjort til stabile tal, der gør det muligt for beslutninger at blive videreformidlet. Andre gange bliver omkostninger gjort til repræsentationer af niveauer for behandling. Men allermest vigtigt er det nok, at omkostninger aldrig bliver gjort til en absolut grænser for, hvad der kan lade sig gøre. Så, frem for at være handlingslammede over for et eksternt pres om at kontrollere omkostninger, ser det ud til, at professionelle i socialt arbejde med udsatte børn og unge er i stand til at tilpasse omkostningernes roller alt afhængigt af, hvad der er på spil i den konkrete beslutning.

Mit håb er, at jeg med denne afhandling kan være med til at skabe et nyt sprog for, hvor vi taler om omkostninger som mange facetterede og om økonomistyring som noget, der tilgodeser en mængde forskellige hensyn. Det kunne være, for eksempel, at det ville gøre det muligt at tale om sagsbehandleres økonomistyring som noget, de med rette kan være stolte af. Det er trods alt et stykke arbejde de bidrager til ved kontinuerligt at oversætte mellem omkostninger og behov, ved at forme registreringer til at møde forskelligartede krav og ved at vide hvor og hvornår de skal tilgå omkostninger som skalaer eller som udtryk for værdi.

References

Abbott, A. (1995). Boundaries of Social Work or Social Work of Boundaries? *Social Service Review*.

Abernethy, M. A., Chua, W. F., Grafton, J., & Mahama, H. (2007). Accounting and Control in Health Care: Behavioural, Organisational, Sociological and Critical Perspectives. In C. S. Chapman, A. G. Hopwood, & M. D. Shields (Eds.), *Handbook of Management Accounting Research* (pp. 805–829). Elsevier Ltd.

Abernethy, M. A., & Stoelwinder, J. U. (1995). The role of professional control in the management of complex organizations. *Accounting, Oranizations and Society*, *20*(1), 1–17.

Ahrens, T., & Chapman, C. S. (2007). Management accounting as practice. *Accounting, Organizations and Society*, *32*(1–2), 1–27.

Andon, P., Baxter, J., & Chua, W. F. (2007). Accounting change as relational drifting: A field study of experiments with performance measurement. *Management Accounting Research*, *18*(2), 273–308.

Anessi-Pessina, E., Barbera, C., Sicilia, M., & Steccolini, I. (2016). Public sector budgeting: a European review of accounting and public management journals. *Accounting, Auditing & Accountability Journal, 29*(3), 491-519.

Arendt, J. N., Bolvig, I., Skov, H., & Panduro, B. (2014). Udvikling af modeller til økonomisk evaluering af socialfaglige indsatser: en pilotundersøgelse. København.

Arnaboldi, M., Lapsley, I., & Steccolini, I. (2015). Performance management in the public sector: The ultimate challenge. *International Journal of Public Sector Management*, *31*(1), 1–22.

Banks, S. (2004). Ethics, Accountability and the Social Professions. Palgrave Macmillan.

Baxter, J., & Chua, W. F. (2003). Alternative management accounting research—whence and whither. *Accounitng, Organizations and Society*, *28*(2–3), 97–126.

Baxter, J., & Chua, W. F. (2008). The field researcher as author-writer. *Qualitative Research in Accounting & Management*, *5*, 101–121.

Blok, A., & Elgaard Jensen, T. (2011). *Bruno Latour: Hybrid thoughts in a hybrid world.* New York, NY: Routledge.

Blommaert, J., & Jie, D. (2010). *Etnographic Fieldwork: A Beginner's Guide.* Bristol: Multilingual Matters.

Bo, K.-A., Guldager, J., Zeeberg, B., & Ebsen, F. (2011). *Udsatte børn* (2nd ed.). Akademisk.

Boedker, C., & Chua, W. F. (2013). Accounting as an affective technology: A study of circulation, agency and entrancement. *Accounting, Organizations and Society*, *38*(4), 245–267.

Booth, W., Colomb, G., & Williams, J. (2003). *The Craft of Research* (2nd ed.). Chicago: The University of Chicago Press.

Bourdieu, P., & Wacquant, L. J. D. (1996). *Refleksiv sociologi.* Hans Reitzel.

Bracci, E. (2014). Accountability and governance in social care: the impact of personalisation. *Qualitative Research in Accounting & Management*, *11*(2), 111–128.

Bracci, E., & Llewellyn, S. (2012). Accounting and accountability in an Italian social care providor - Contrasting people-changing with peopl-processing approaches. *Accounting, Auditing & Accountability Journal*, *25*(5), 806–834.

Breit, E., Fossestøl, K., & Andreassen, T. A. (2017). From pure to hybrid professionalism in post-NPM activation reform: The institutional work of frontline managers. *Journal of Professions and Organization*, *5*(1), 28–44.

Briers, M., & Chua, W. F. (2001). The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing. *Accounting, Organizations and Society*, *26*(3), 237–269.

Broadbent, J., & Laughlin, R. (1998). Resisting the "new public management"': Absorption and absorbing groups in schools and GP practices in the UK." *Accounting, Auditing & Accountability Journal*, *11*(4), 403–435.

Brodkin, E. Z. (2008). Accountability in Street-Level Organizations. *International Journal of Public Administration*, *31*(3), 317–336. 7

Brodkin, E. Z. (2011). Policy Work: Street-Level Organizations Under New Managerialism. *Journal of Public Administration Research and Theory*, *21*(Supplement 2), i253–i277.

Burchell, S., Clubb, C., Hopwood, A., Hughes, J., & Nahapiet, J. (1980). The Roles of Accounting in Organization and Society. *Accounting, Organizations & Society*, *5*(1), 5–27.

Burton, J., & van den Broek, D. (2008). Accountable and Countable: Information Management Systems and the Bureaucratization of Social Work. *British Journal of Social Work*, *39*(7), 1326–1342.

Busco, C., Giovannoni, E., & Riccaboni, A. (2017). Sustaining multiple logics within hybrid organisations. *Accounting, Auditing & Accountability Journal*, *30*(1), 191–216.

Cabantous, L., & Gond, J.-P. (2011). Rational Decision Making as Performative Praxis: Explaining Rationality's *Éternel Retour*. *Organization Science*, *22*(3), 573–586.

Cabantous, L., Gond, J. P., & Johnson-Cramer, M. (2010). Decision theory as practice: Crafting rationality in organizations. *Organization Studies*, *31*(11), 1531–1566.

Callon, M. (1998). *The Laws of the Markets*. Oxford: Blackwell Publishers.

Callon, M., & Law, J. (1995). Agency and the Hybrid Collectif. *South Atlantic Quarterly*, *94*(2), 481–507.

Callon, M., & Law, J. (2005). On qualculation, agency, and otherness. *Environment and Planning D: Society and Space*, *23*(5), 717–733.

Callon, M., & Muniesa, F. (2005). Peripheral Vision: Economic Markets as Calculative Collective Devices. *Organization Studies*, *26*(8), 1229–1250.

Carlsson-Wall, M., Kraus, K., Lund, M., & Sjögren, E. (2016). "Accounting talk" through metaphorical representations: change agents and organisational change in home-based elderly care. *European Accounting Review*, *25*(2), 215–243.

Chapman, C., Cooper, D., & Miller, P. (2009). Linking Accounting, Organizations, and Institutions. In C. S. Chapman, D. J. Cooper, & P. B. Miller (Eds.), *Accounting, Organizations, & Institutions* (1st ed., pp. 1–30). Oxford University Press.

Chapman, C., Kern, A., & Laguecir, A. (2014). Costing Practices in Healthcare. *Accounting Horizons*, *28*(2), 353–364.

Christensen, T., & Lægreid, P. (2011). Complexity and Hybrid Public Administration-Theoretical and Empirical Challenges. *Public Organization Review*, *11*(4), 407–423.

Coffey, A., & Atkinson, P. (1996). *Making sense of qualitative data*. Sage Publications.

Covaleski, M. A., & Dirsmith, M. W. (1983). Budgeting as a means for control and loose coupling. *Accounitng, Organizations and Society*, *8*(4), 323–340.

Covaleski, M. A., Dirsmith, M. W., & Michelman, J. E. (1993). An institutional theory perspective on the DRG frameworks, case-mix accounting systems and health care organizations. *Accounting, Organizations and Society*, *18*(l), 65–80.

Cyert, R. M., & March, J. G. (1963). *A behavioral theory of the firm*. New Jersey: Prentice-Hall.

Czarniawska, B. (2004a). *Narratives in Social Science Research*. London: SAGE.

Czarniawska, B. (2004b). On Time, Space, and Action Nets. *Organization*, *11*(6), 773–791.

Czarniawska, B. (2007). *Shadowing, and other techniques for doing fieldwork in modern societies*. Copenhagen: Copenhagen Business School, Universitetsforlaget.

Czarniawska, B. (2014). Why I think shadowing is the best field technique in management and organization studies. *Qualitative Research in Organizations and Management: An International Journal*, *9*(1), 90–93.

Czarniawska, B. (2017a). Actor-Network Theory. In A. Langley & H. Tsoukas (Eds.), *The SAGE Handbook of Process Organization Studies*. London: Sage.

Czarniawska, B. (2017b). Organization studies as symmetrical ethnology. *Journal of Organizational Ethnography*, *6*(1), 2–10.

Dall, T., & Caswell, D. (2017). Expanding or postponing? Patterns of negotiation in multi-party interactions in social work. *Discourse and Communication*, *11*(5), 483–497.

Datatilsynet. (2018). Vejledning til databeskyttelse. Retrieved July 24, 2018, from https://www.datatilsynet.dk/generelt-om-databeskyttelse/vejledninger-og-skabeloner/

Demant, J., & Ravn, S. (2017). Aktør-netværskteori og kvalitative interviews. In M. Järvinen & N. Mik-Meyer (Eds.), *Kvalitativ analyse - syv traditioner* (pp. 389–412). Copenhagen: Hans Reitzels Forlag.

Douglas-Jones, R. (2015). A 'good' ethical review: audit and professionalism in research ethics. *Social Anthropology*, *23*(1), 53–67.

Dussage, I., Helgesson, C.-F., & Lee, F. (2015a). *Value Practices in the Life Sciences & Medicine*. Oxford: Oxford University Press.

Dussage, I., Helgesson, C.-F., & Lee, F. (2015b). Valuography - Studying the making of values. In I. Dussage, C.-F. Helgesson, & F. Lee (Eds.), *Value Practices in the Life Sciences & Medicine* (pp. 267–287). Oxford: Oxford University Press.

Dussage, I., Helgesson, C.-F., Lee, F., & Woolgar, S. (2015). On the omnipresence, diversity, and elusiveness of values in the life sciences and medicine. In I. Dussage, C.-F. Helgesson, & F. Lee (Eds.), *Value Practices in the Life Sciences & Medicine* (pp. 1–30). Oxford: Oxford University Press.

Ebsen, F. (2012). Udsat til børneforsorg - Om etablering af familiepleje, børneanstalter og indsats i hjemmet for udsatte børn i Danmark. Lunds universitet.

Edwards, P., Ezzamel, M., Robson, K., & Taylor, M. (1995). The develoopment of local management f schools: Budgets, accountability and educational impact. *Financial Accountability & Management*, *11*(4), 297–315.

Edwards, S., & Turnell, A. (1999). Signs of safety: A solution and safety oriented approach to child protection casework. New York, NY: Norton & co.

Egelund, T. (1997). *Beskyttelse af barndommen*. Copenhagen, Hans Reitzels Forlag.

Egelund, T., & Halskov, T. (1990). Udvikling af det sociale arbejde: brudstykker af et forandringsprojekt i en bistandsafdeling. Copenhagen: Munksgaard.

Egelund, T., Jakobsen, T. B., Hammen, I., Olsson, M., & Høst, A. (2010). *Sammenbrud i anbringelser af unge*.

Ezzamel, M., & Robson, K. (2011). Accounting. In M. Alvesson, T. Bridgeman, & H. Willmott (Eds.), *Oxford Handbook of Critical Management Studies* (pp. 1–18). Oxford University Press.

Finansministeriet. (2012). *Budgetlov - handout*. Retrieved from http://www.fm.dk/nyheder/pressemeddelelser/2012/03/regeringen-indgaar-aftale-om-ny-budgetlov/~/media/Files/Nyheder/Pressemeddelelser/2012/03/Budgetlov/budgetlov_handouts.ashx

Fischer, M. D., & Ferlie, E. (2013). Resisting hybridisation between modes of clinical risk management: Contradiction, contest, and the production of intractable conflict. *Accounting, Organizations and Society*, *38*(1), 30–49.

Frandsen, A.-C. (2009). From psoriasis to a number and back. *Information and Organization*, *19*(2), 103–128.

Frandsen, A. (2010). The role of disciplining/translating accounting practices in patient- centred care. *International Journal of Public Sector Management*, *23*(4), 381–391.

Gill, R., Barbour, J., & Dean, M. (2014). Shadowing in/as work: ten recommendations for shadowing fieldwork practice. *Qualitative Research in Organizations and Management: An International Journal*, *9*(1), 69–89.

Glennerster, H. (1994). New challenges for manegement accounting: Issues in health and social services. *Financial Accountability & Management*, *10*(2), 131–141.

Golden-Biddle, K., & Locke, K. (1993). Appealing work: An investigation of how ethnographic texts convince. *Organization Science*, *4*(4), 595–617.

Golden-Biddle, K., & Locke, K. (2007). *Composing Qualitative Research* (2.). London: Sage.

Hagbjer, E., Kraus, K., Lind, J., & Sjögren, E. (2017). Role attribution in public sector accountability processes: dynamic and situation-specific accountor and constituent roles. *Qualitative Research in Accounting & Management*, 00–00.

Hasenfeld, Y., & Gidron, B. (2005). Understanding Multi-purpose Hybrid Voluntary Organizations: The Contributions of Theories on Civil Society, Social Movements and Non-profit Organizations. *Journal of Civil Society*, *1*(2), 97–112.

Hastrup, K. (2010). Feltarbejde. In L. Tanggaard & S. Brinkmann (Eds.), *Kvalitative Metoder - En grundbog* (1st ed., pp. 55–81). Hans Reitzels Forlag.

Hauge, A. M. (2016). The Organizational Valuation of Valuation Devices. Putting Lean whiteboard management to work in a hospital department. *Valuation Studies*, *4*(2), 125–151..

Hayne, C., & Free, C. (2014). Hybridized professional groups and institutional work: COSO and the rise of enterprise risk management. *Accounting, Organizations and Society*, *39*(5), 309–330.

Healy, K. (2009a). A case of mistaken identity: The social welfare professions and New Public Management. *Journal of Sociology*, *45*(4), 401–418.

Healy, K. (2009b). *Socialt arbejde i teori og kontekst*. Copenhagen, Akademisk Forlag.

Helden, J. Van. (2005). Researching public sector transformation: The role of management accounting. *Financial Accountability & Management*, *21*(1), 99–115.

Helgesson, C.-F., & Muniesa, F. (2013). For What It's Worth: An Introduction to Valuation Studies. *Valuation Studies*, *1*(1), 1–10.

Hendrikx, W., & van Gestel, N. (2017). The emergence of hybrid professional roles: GPs and secondary school teachers in a context of public sector reform. *Public Management Review*, *19*(8), 1105–1123.

Heuts, F., & Mol, A. (2013). What Is a Good Tomato? A Case of Valuing in Practice. *Valuation Studies*, *1*(2), 125–146. 5

Höjer, S., & Forkby, T. (2011). Care for Sale : The Influence of New Public Management in Child Protection in Sweden. *British Journal of Social Work*, *41*(april 2010), 93–110.

Hood, C. (1991). A Public Management for all seasons? *Public Administration*, *69*(1), 3–19.

Hood, C., & Dixon, R. (2016). Not What It Said on the Tin? Reflections on Three Decades of UK Public Management Reform. *Financial Accountability and Management*, *32*(4), 409–428.

Hopwood, A. G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, *8*(213), 287–305.

Høybye-Mortensen, M. (2013). Decision-Making Tools and Their Influence on Caseworkers' Room for Discretion. *The British Journal of Social Work*, *45*(2), 600–615.

Hyndman, N., & Lapsley, I. (2016). New Public Management: The Story Continues. *Financial Accountability and Management*, *32*(4), 385–408.

Jacobs, K. (2005). Hybridisation or polarisation: Doctors and accounting in the UK, Germany and Italy. *Financial Accountability & Management*, *21*(2), 135–162.

Järvinen, M. (2005). Interview i en interaktionistisk begrebsramme. In M. Järvinen & N. Nik-Meyer (Eds.), *Kvalitative metoder i et interaktionistisk perspektiv - Interview, observationer og dokumenter* (1st ed., pp. 27–49). Hans Reitzels Forlag.

Jensen, T. E. (2001). Performing Social Work. *PhD Thesis*. Department of Psychology, University of Copenhagen.

Johansson, T., & Siverbo, S. (2014). The appropriateness of tight budget control in public sector organizations facing budget turbulence. *Management Accounting Research*, *25*(4), 271–283.

Jöhncke, S. (2009). Kritisk omtanke: Et forsvar for etiske dilemmaer i akademisk og anvendt antropologisk forskning. In K. Hastrup (Ed.), *Mellem mennesker: En grundbog i antropologisk forskningsetik* (pp. 249–274). Copenhagen: Hans Reitzels Forlag.

Jones, G., McLean, C., & Quattrone, P. (2004). Spacing and Timing. *Organization*, *11*(6), 723–741.

Jönsson, S., & Solli, R. (1993). "Accounting talk" in a caring setting. *Management Accounting Research*, *4*(4), 301–320.

Justesen, L., & Mouritsen, J. (2011). Effects of actor-network theory in accounting research. *Accounting, Auditing & Accountability Journal*, *24*(2), 161–193.

Karpik, L. (2010). *Valuing the unique*. Princeton, Princeton University Press.

Kastberg, G., & Siverbo, S. (2016). The role of management accounting and control in making professional organizations horizontal. *Accounting, Auditing & Accountability Journal*, *29*(3), 428–451.

Kirk, K., & Mouritsen, J. (1996). Spaces of accountabiblity: systems of accountabiblity in a multinational firm. In R. Munro & J. Mouritsen (Eds.), *Accountability: Power, Ethos and the Technologies of Managing* (pp. 245–260). Hampshire: Cengage Learning.

Knutsson, H., & Thomasson, A. (2017). Exploring organisational hybridity from a learning perspective. *Qualitative Research in Accounting & Management*, *14*(4), 430–447.

Kominis, G., & Dudau, A. I. (2012). Time for interactive control systems in the public sector? The case of the Every Child Matters policy change in England. *Management Accounting Research*, *23*(2), 142–155.

Kornberger, M., Justesen, L., Koed Madsen, A., & Mouritsen, J. (2015). *Making things valueable*. Oxford: Oxford University Press.

Kraus, K. (2012). Heterogeneous accountingisation: Accounting and inter-organisational cooperation in home care services. *Accounting, Auditing & Accountability Journal*, *25*(7), 1080–1112.

Kraus, K., & Lindholm, C. (2010). Accounting in Inter-Organisational Relationships within the Public Sector. In H. Håkansson, K. Kraus, & J. Lind (Eds.), *Accounting in networks* (pp. 113–148). New York: Routledge.

Kristiansen, S. (2010). Kvalitative analyseredskaber. In L. Tanggaard & S. Brinkmann (Eds.), *Kvalitative Metoder - En grundbog* (pp. 447–463). København: Hans Reitzels Forlag.

Kurunmäki, L. (1999). Making an accounting entity : the case of the hospital in Finnish health care reforms. *The European Accounting Review*, *8*(2), 219–237.

Kurunmäki, L. (2004). A hybrid profession—the acquisition of management accounting expertise by medical professionals. *Accounting, Organizations and Society*, *29*(3–4), 327–347.

Kurunmäki, L. (2009). Management Accounting, Economic reasoning and the New Public Management Reforms. In C. S. Chapman, A. G. Hopwood, & M. D. Shields (Eds.), *Handbook of Manament Accounting research* (Vol. 3, pp. 1371–1383). Elsevier.

Kurunmäki, L., Lapsley, I., & Melia, K. (2003). Accountingization v. legitimation: a comparative study of the use of accounting information in intensive care. *Management Accounting Research*, *14*(2), 112–139. 2

Kurunmäki, L., & Miller, P. (2006). Modernising government: the calculating self, hybridisation and performance measurement. *Financial Accountability & Management*, *22*(February), 87–106.

Kurunmäki, L., & Miller, P. (2011). Regulatory hybrids: Partnerships, budgeting and modernising government. *Management Accounting Research*, *22*(4), 220–241.

Lægreid, P., & Neby, S. (2016). Gaming, Accountability and Trust: DRGs and Activity-Based Funding in Norway. *Financial Accountability & Management*, *32*(1), 57–79.

Lapsley, I. (2008). The NPM agenda: Back to the future. *Financial Accountability & Management*, *24*(1), 77–97.

Latour, B. (1986a). The powers of association. In J. Law (Ed.), *Power, action and belief* (pp. 264–280). London: Routledge & Kegan Paul.

Latour, B. (1986b). Visualization and cognition: Thinking with eyes and hands. *Knowledge and Society*, *6*, 1–40.

Latour, B. (1988). Mixing humans and nonhumans together: The sociology of a door-closer. *Social Problems*, *35*(3), 298–310.

Latour, B. (1993). *We have never been modern.* New York: Harvester Wheatsheaf.

Latour, B. (2004). Why Has Critique Run out of Steam? From Matters of Fact to Matters of Concern. *Critical Inquiry, 30*(2), 225-248

Latour, B. (2005). *Reassembling the Social.* Oxford University Press.

Latour, B., & Woolgar, S. (1986 [1979]). *Laboratory Life: the Construction of Scientific Facts* (2nd ed.). Princeton: Princeton University Press.

Laughlin, R. (1996). Principals and higher principals: acounting for accountability in the caring professions. In R. Munro & J. Mouritsen (Eds.), *Accountability - Power, Ethos & the Technologies of Managing* (1st ed., pp. 225–244). Hampshire: Cengage Learning.

Law, J. (1994). *Organizing Modernity.* Oxford: Blackwell.

Law, J. (1996). Organizing accountabilities: ontology and the mode of accountability. In *Accountability: Power, Ethos and the Technologies of Managing* (pp. 283–306). International Thomson Business Press.

Law, J. (2002). Aircraft stories: decentering the object in technoscience. North Carolina: Duke University Press.

Law, J. (2004). After Method: mess in social science research. New York: Routledge.

Law, J., & Hassard, J. (1999). *Actor network theory and after.* (J. Law & J. Hassard, Eds.). Oxford: Blackwell Publishers.

Lipsky, M. (2010 [1980]). Street-level bureaucracy: Dilemmas of the individual in public services (2nd ed.). Russell Sage Foundation.

Llewellyn, S. (1993). Linking costs with quality in health and social care: New challenges for management accounting. *Financial Accountability & Management*, *9*(3), 177–194.

Llewellyn, S. (1998a). Boundary work: Costing and caring in the social services. *Accounting, Organization and Society*, *23*(1), 23–47.

Llewellyn, S. (1998b). Pushing budgets down the line : ascribing financial responsibility in the UK social services. *Accounting; Auditing and Accountability Journal*, *11*(3), 292–308.

Llewellyn, S., & Northcott, D. (2005). The average hospital. *Accounting, Organizations and Society*, *30*(6), 555–583.

Llewellyn, S., & Saunders, I. (1998). Tracking resource use in a welfare organization: Needs, costs and co-production. *Financial Accountability & Management*, *14*(2), 39–56.

Local Governments Denmark. (2006). *Den modificerede BUM-model - Nye udfordringer på social- og sundhedsområdet*. Copenhagen. Retrieved from http://www.kl.dk/ImageVault/Images/id_36946/ImageVaultHandler.aspx

Local Government Denmark. (2009). The Danish Local Government System, (February), 1–21.

Locke, K., & Golden-Biddle, K. (1997). Constructing opportunities for contribution: structuring intertextual coherence and "problematizing" in organizational studies. *Academy of Management Journal*, *40*(5), 1023–1062.

Lounsbury, M. (2008). Institutional rationality and practice variation: New directions in the institutional analysis of practice. *Accounting, Organizations and Society*, *33*(4–5), 349–361.

Mackrill, T., Ebsen, F., & Antczak, H. (2015). Developing scales for apps together - youth and municipal case worker perspectives. *Advances in Social Work*, *16*(1), 67–77.

Mackrill, T., Ebsen, F., Birkholm Antczak, H., & Leth Svendsen, I. (2018). Care planning using SMART criteria in statutory youth social work in Denmark: reflections, challenges and solutions. *Nordic Social Work Research*, *8*(1), 64–74.

Mahama, H., & Khalifa, R. (2017). Field Interviews - Process and analysis. In Z. Hoque, L. D. Parker, M. A. Covaleski, & K. Haynes (Eds.), *The Routledge Companien to Qualitative Accounting Research Methods* (pp. 321–338). New York: Routledge.

Mannion, R., & Smith, P. (1997). How purchasing decisions are made in the mixed economy of community care. *Financial Accountability & Management*, *13*(3), 243–260.

Merriam-Webster. (2017). Definition of Hybrid. Retrieved June 23, 2017, from https://www.merriam-webster.com/dictionary/hybrid?utm_campaign=sd&utm_medium=serp&utm_source=jsonld

Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society*, *34*(8), 918–938.

Miller, P. (1998). The margins of accounting. *European Accounting Review*, *7*(4), 605–621.

Miller, P. (2001). Governing by Numbers : Why Calculative Practices Matter. *Social Research*, *68*(2), 379–396.

Miller, P., Kurunmäki, L., & O'Leary, T. (2008). Accounting, hybrids and the management of risk. *Accounting, Organizations and Society*, *33*(7–8), 942–967.

Miller, P., Kurunmäki, L., & O'Leary, T. (2010). Calculating Hybrids. In V. Higgins & W. Larner (Eds.), *Calculating the Social - Standards and the reconfiguration of Governing* (pp. 21–37). London: Palgrave Macmillan.

Miller, P., & Power, M. (2013). Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory. *The Academy of Management Annals*, *7*(1), 557–605.

Miller, P., & Rose, N. (1990). Governing economic life. *Economy and Society*, *19*(1), 1–31.

Ministry of Science. (2014). Danish Code of Conduct for Research Integrity, (November), 27.

Modell, S., & Lee, A. (2001). Decentralization and reliance on the controllability principle in the public sector. *Financial Accountability & Management*, *17*(3), 191–218.

Mol, A. (1999). Ontological politics. A word and some questions. In J. Law & J. Hassard (Eds.), *Actor Network Theory and after* (pp. 74-89). Oxford: Blackwell Publishers.

Mol, A. (2002). *The body multiple: ontology in medical practice*. Durham: Duke University Press.

Mol, A. (2008). The Logic of Care: Health and the Problem of Patient Choice. London: Routledge.

Mol, A. (2010). Actor-Network Theory: Sensitive terms and enduring tensions. *Kölner Zeitschrift Für Soziologie Und Sozialpsykologie*, *50*(1), 253–269.

Møller, A. M. (2018). Organizing knowledge and decision-making in street-level professional practice: A practice-based study of Danish child protective services. Department of political science, University of Copenhagen.

Mouritsen, J. (1997). *Tælleighedens regime*. Copenhagen, Jurist- og økonomforbundets forlag.

Mouritsen, J. (2014). Økonomistyring. In S. Vikkelsø & P. Kjær (Eds.), *Klassisk og moderne organisationsteori* (1st ed., pp. 567–589). Copenhagen, Hans Reitzels Forlag.

Mouritsen, J., & Kreiner, K. (2016). Accounting, decisions and promises. *Accounting, Organizations and Society*, *49*, 21–31.

Mouritsen, J., Mahama, H., & Chua, W. F. (2010). Actor-Network Theory and the study of Inter-organisational Network-Relations. In H. Håkansson, K. Kraus, & J. Lind (Eds.), *Accounting in Networks*. Routledge Studies in Accounting.

Muniesa, F. (2011). A flank movement in the understanding of valuation. *The Sociological Review*, *59*(2), 24–38.

Muniesa, F. (2014). The provoked Economy: Economic Reality and the Performative Turn. Routledge.

Munro, E. (2004). The Impact of Audit on Social Work Practice. *British Journal of Social Work*, *34*(8), 1075–1095.

Munro, E. (2008). *Effective child protection* (2nd ed.). London: SAGE.

Munro, E. (2011). The Munro Review of Child Protection : Final Report: A child-centred system.

Munro, R., & Mouritsen, J. (1996). *Accountability: Power, Ethos and the Technologies of Managing*. International Thomson Business Press.

National board of social services. (2011). *Håndbog om barnets reform* (2nd ed.). Servicestyrelsen.

Neyland, D. (2008). *Organizational ethnography*. London: SAGE.

Noordegraaf, M. (2015). Hybrid professionalism and beyond: (New) Forms of public professionalism in changing organizational and societal contexts. *Journal of Professions and Organization*, *2*(2), 187–206.

Nørrelykke, H., Zeeberg, B., & Ebsen, F. (2011). Myndighed og leverandør - Samspil og aftaler i socialt arbejde med udsatte børn og unge. Professionshøjskolen Metropol.

Nyland, K., & Pettersen, I. J. (2004). The control gap: The role of budgets, accounting information and (non-) decisions in hospital settings. *Financial Accountability & Management*, *20*(1), 77–102.

Nyland, K., & Pettersen, I. J. (2015). Hybrid controls and accountabilities in public sector management. *International Journal of Public Sector Management*, *28*(2), 90–104.

Pache, A.-C., & Santos, F. (2015). Embedded in hybrid contexts How individuals in organizations respond to competing institutional logics. Research in the Sociology of Organizations: Communities and Organizations (Vol. 33). Emerald Group Publishing Limited.

Pendlebury, M. W. (1994). Management accounting in local government. *Financial Accountability & Management*, *10*(2), 117–129.

Pettersen, I. J. (1995). Budgetary control of hospitals - ritual rhetoric and rationalized myths? *Financial Accountability & Management*, *11*(3), 207–221.

Pettersen, I. J. (2015). From Metrics to Knowledge? Quality Assessment in Higher Education. *Financial Accountability & Management*, *31*(1), 267–4424.

Pettersen, I. J., & Solstad, E. (2014). Managerialism and Profession-Based Logic: The Use of Accounting Information in Changing Hospitals. *Financial Accountability & Management*, *30*(4), 363–382. https://doi.org/10.1111/faam.12043

Polzer, T., Meyer, R. E., Höllerer, M. A., & Seiwald, J. (2016). Institutional Hybridity in Public Sector Reform: Replacement, Blending, or Layering of Administrative Paradigms. In *How Institutions matter! Research in the Sociology of Organizations* (Vol. 48B, pp. 69–99). Emerald Group Publishing Limited.

Preston, A. M., Cooper, D. J., & Coombs, R. W. (1992). Fabricating budgets: A study of the production of management budgeting in the national health service. *Accounting, Organizations and Society*, *17*(6), 561–593.

Quattrone, P. (2004). Accounting for God: Accounting and accountability practices in the Society of Jesus (Italy, XVI-XVII centuries). *Accounting, Organizations and Society*, *29*, 647–683.

Quattrone, P., & Hopper, T. (2005). A 'time–space odyssey': management control systems in two multinational organisations. *Accounting, Organizations and Society*, *30*(7–8), 735–764.

Rautiainen, A., & Järvenpää, M. (2012). Institutional Logics and Responses to Performance Measurement Systems. *Financial Accountability & Management*, *18*(2), 164–188.

Raynard, M. (2016). Deconstructing complexity: Configurations of institutional complexity and structural hybridity. *Strategic Organization*, *14*(4), 310–335.

Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society*, *16*(4), 355–368.

Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability — understanding accounting practices in their organisational contexts. *Accounting, Organizations and Society*, *10*(4), 443–456.

Robson, K. (1992). Accounting numbers as "inscription": Action at a distance and the development of accounting. *Accounting, Organizations and Society*, *17*(7), 685–708.

Rubington, E., & Weinberg, M. S. (1995). The problem. In E. Rubington & M. S. Weinberg (Eds.), *The Study of Social Problems* (5th ed.). Oxford: Oxford University Press.

Schrøder, I. M. (2012). Økonomi på dagsorden. Uden for Nummer - Tidsskrift for Forskning Og Praksis i Socialt Arbejde, (24), 15–27.

Schrøder, I. M. (2013). At samarbejde om et regneark. In H. Mylund Jacobsen (Ed.), *Administration - Faglighed og praksis i administrativt arbejde* (1st ed., pp. 163–187). Akademisk Forlag.

Schrøder, I. M. (2014). *Budgetblikket i socialt arbejde med udsatte børn og unge*. Frederiksberg: Professionshøjskolen Metropol, Institut for Socialt Arbejde.

Schrøder, I. M. (2015). Teknikker til at vurdere priser på serviceydelser. In *Kommunal økonomisk styring: På det sociale område* (pp. 205–225). Copenhagen: Hans Reitzels Forlag.

Scott, M. B., & Lyman, S. M. (1968). Accounts. *Americal Sociological Review*, *33*(1), 46–62.

Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society*, *20*(2–3), 219–237. https://doi.org/10.1016/0361-3682(93)E0003-Y

Siverbo, S. (2004). The purchaser-provider split in principle and practice: Experiences from Sweden. *Financial Accountability & Management*, *20*(4), 401–421.

Sjögren, E., & Fernler. (forthcoming). Accounting and professional work in established NPM settings. *Accounting, Auditing & Accountability Journal.*

Skelcher, C. (2012). What do we mean when we talk about "hybrids" and 'hybridity'in public management and governance? Birmingham. Retrieved from http://epapers.bham.ac.uk/1601/

Skelcher, C., & Smith, S. R. (2015). Theorizing hybridity: Institutional logics, complex organizations, and actor identities: The case of nonprofits. *Public Administration*, *93*(2), 433–448.

Social Service Act. (2018). Act no 102 af 29/01/2018. Retrieved from: https://www.retsinformation.dk/Forms/R0710.aspx?id=197036

Statistics Denmark. (2018). StatBank Denmark. Retrieved February 8, 2018, from www.statistikbanken.dk/esspros1

Svendsen, I. L. (2016). Managing complex child law – social workers ' decision making under Danish legal regulation, *14*(2), 1–12.

The Askov Foundation. (2018). *Askov fonden - sociale investeringer*. Retrieved July 22, 2018, from http://askovfonden.dk/sociale-investeringer/

The Danish Government. (2007). *Kommunalreformen 2007*. Retrieved July 22, 2018, from https://oim.dk/arbejdsomraader/kommunal-og-regionaloekonomi/kommunale-opgaver-og-struktur/kommunalreformen-i-2007.aspx

The Danish Government. (2017). *Socialpolitisk Redegørelse 2017*. Retrieved July 22, 2018, from http://socialministeriet.dk/publikationer/2017/jun/socialpolitisk-redegoerelse-2017/

The Danish Government. (2018). *Udmøntning af satspuljen for 2018-2021 Delaftale for børne- og socialområdet*. Retrieved July 22, 2018, from http://socialministeriet.dk/media/19057/aftale-om-udmoentning-af-satspuljen-for-2018-2021.pdf

Thomasson, A. (2009). Exploring the Ambiguity of Hybrid Organisations: a Stakeholder Approach. *Financial Accountability & Management*, *25*(3), 353–366.

Thomson, I., Grubnic, S., & Georgakopoulos, G. (2014). Exploring accounting-sustainability hybridisation in the UK public sector. *Accounting, Organizations and Society*, *39*(6), 453–476.

Vikkelsøe, S. (2007). In between curing and caounting: Performative effects of experiments with heathcare information infrastructure. *Financial Accountability & Management*, *23*(3), 269–289.

Wällstedt, N. (2015). *Managing multiplicity - On control, care and the individual*. PhD Thesis. Stockholm Business School.

Wastell, D., White, S., Broadhurst, K., Peckover, S., & Pithouse, A. J. (2010). Children's services in the iron cage of performance management: street-level bureaucracy and the spectre of Švejkism. *International Journal of Social Welfare*, *19*(3), 310–320.

Welbourne, P. (2011). Twenty-first century social work: the influence of political context on public service provision in social work education and service delivery. *European Journal of Social Work*, *14*(3), 403–420.

Wiesel, F., & Modell, S. (2014). From New Public Management to New Public Governance? Hybridization and Implications for Public Sector Consumerism. *Financial Accountability & Management*, *30*(2), 175–205.

Zelizer, V. A. (1994). *Pricing the priceless child*. Princeton: Princeton University Press.

Zuiderent-Jerak, T., Grit, K., & van der Grinten, T. (2015). Critical composition of public values: On the enactment and disarticulation of what counts in health-care markets. In I. Dussage, C.-F. Helgesson, & F. Lee (Eds.), *Value Practices in the Life Sciences & Medicine* (pp. 119–135). Oxford: Oxford University Press.

TITLER I PH.D.SERIEN:

2004

1. Martin Grieger
Internet-based Electronic Marketplaces and Supply Chain Management

2. Thomas Basbøll
LIKENESS
A Philosophical Investigation

3. Morten Knudsen
Beslutningens vaklen
En systemteoretisk analyse of moderniseringen af et amtskommunalt sundhedsvæsen 1980-2000

4. Lars Bo Jeppesen
Organizing Consumer Innovation
A product development strategy that is based on online communities and allows some firms to benefit from a distributed process of innovation by consumers

5. Barbara Dragsted
SEGMENTATION IN TRANSLATION AND TRANSLATION MEMORY SYSTEMS
An empirical investigation of cognitive segmentation and effects of integrating a TM system into the translation process

6. Jeanet Hardis
Sociale partnerskaber
Et socialkonstruktivistisk casestudie af partnerskabsaktørers virkelighedsopfattelse mellem identitet og legitimitet

7. Henriette Hallberg Thygesen
System Dynamics in Action

8. Carsten Mejer Plath
Strategisk Økonomistyring

9. Annemette Kjærgaard
Knowledge Management as Internal Corporate Venturing
– a Field Study of the Rise and Fall of a Bottom-Up Process

10. Knut Arne Hovdal
De profesjonelle i endring
Norsk ph.d., ej til salg gennem Samfundslitteratur

11. Søren Jeppesen
Environmental Practices and Greening Strategies in Small Manufacturing Enterprises in South Africa
– A Critical Realist Approach

12. Lars Frode Frederiksen
Industriel forskningsledelse
– på sporet af mønstre og samarbejde i danske forskningsintensive virksomheder

13. Martin Jes Iversen
The Governance of GN Great Nordic
– in an age of strategic and structural transitions 1939-1988

14. Lars Pynt Andersen
The Rhetorical Strategies of Danish TV Advertising
A study of the first fifteen years with special emphasis on genre and irony

15. Jakob Rasmussen
Business Perspectives on E-learning

16. Sof Thrane
The Social and Economic Dynamics of Networks
– a Weberian Analysis of Three Formalised Horizontal Networks

17. Lene Nielsen
Engaging Personas and Narrative Scenarios – a study on how a user-centered approach influenced the perception of the design process in the e-business group at AstraZeneca

18. S.J Valstad
Organisationsidentitet
Norsk ph.d., ej til salg gennem Samfundslitteratur

19. Thomas Lyse Hansen
Six Essays on Pricing and Weather risk in Energy Markets

20. Sabine Madsen
Emerging Methods – An Interpretive Study of ISD Methods in Practice

21. Evis Sinani
The Impact of Foreign Direct Investment on Efficiency, Productivity Growth and Trade: An Empirical Investigation

22. Bent Meier Sørensen
Making Events Work Or, How to Multiply Your Crisis

23. Pernille Schnoor
Brand Ethos
Om troværdige brand- og virksomhedsidentiteter i et retorisk og diskursteoretisk perspektiv

24. Sidsel Fabech
Von welchem Österreich ist hier die Rede?
Diskursive forhandlinger og magtkampe mellem rivaliserende nationale identitetskonstruktioner i østrigske pressediskurser

25. Klavs Odgaard Christensen
Sprogpolitik og identitetsdannelse i flersprogede forbundsstater
Et komparativt studie af Schweiz og Canada

26. Dana B. Minbaeva
Human Resource Practices and Knowledge Transfer in Multinational Corporations

27. Holger Højlund
Markedets politiske fornuft
Et studie af velfærdens organisering i perioden 1990-2003

28. Christine Mølgaard Frandsen
A.s erfaring
Om mellemværendets praktik i en transformation af mennesket og subjektiviteten

29. Sine Nørholm Just
The Constitution of Meaning – A Meaningful Constitution?
Legitimacy, identity, and public opinion in the debate on the future of Europe

2005

1. Claus J. Varnes
Managing product innovation through rules – The role of formal and structured methods in product development

2. Helle Hedegaard Hein
Mellem konflikt og konsensus – Dialogudvikling på hospitalsklinikker

3. Axel Rosenø
Customer Value Driven Product Innovation – A Study of Market Learning in New Product Development

4. Søren Buhl Pedersen
Making space
An outline of place branding

5. Camilla Funck Ellehave
Differences that Matter
An analysis of practices of gender and organizing in contemporary workplaces

6. Rigmor Madeleine Lond
Styring af kommunale forvaltninger

7. Mette Aagaard Andreassen
Supply Chain versus Supply Chain Benchmarking as a Means to Managing Supply Chains

8. Caroline Aggestam-Pontoppidan
From an idea to a standard
The UN and the global governance of accountants' competence

9. Norsk ph.d.

10. Vivienne Heng Ker-ni
An Experimental Field Study on the

Effectiveness of Grocer Media Advertising
Measuring Ad Recall and Recognition, Purchase Intentions and Short-Term Sales

11. Allan Mortensen
Essays on the Pricing of Corporate Bonds and Credit Derivatives

12. Remo Stefano Chiari
Figure che fanno conoscere
Itinerario sull'idea del valore cognitivo e espressivo della metafora e di altri tropi da Aristotele e da Vico fino al cognitivismo contemporaneo

13. Anders McIlquham-Schmidt
Strategic Planning and Corporate Performance
An integrative research review and a meta-analysis of the strategic planning and corporate performance literature from 1956 to 2003

14. Jens Geersbro
The TDF – PMI Case
Making Sense of the Dynamics of Business Relationships and Networks

15 Mette Andersen
Corporate Social Responsibility in Global Supply Chains
Understanding the uniqueness of firm behaviour

16. Eva Boxenbaum
Institutional Genesis: Micro – Dynamic Foundations of Institutional Change

17. Peter Lund-Thomsen
Capacity Development, Environmental Justice NGOs, and Governance: The Case of South Africa

18. Signe Jarlov
Konstruktioner af offentlig ledelse

19. Lars Stæhr Jensen
Vocabulary Knowledge and Listening Comprehension in English as a Foreign Language
An empirical study employing data elicited from Danish EFL learners

20. Christian Nielsen
Essays on Business Reporting
Production and consumption of strategic information in the market for information

21. Marianne Thejls Fischer
Egos and Ethics of Management Consultants

22. Annie Bekke Kjær
Performance management i Proces-innovation
– belyst i et social-konstruktivistisk perspektiv

23. Suzanne Dee Pedersen
GENTAGELSENS METAMORFOSE
Om organisering af den kreative gøren i den kunstneriske arbejdspraksis

24. Benedikte Dorte Rosenbrink
Revenue Management
Økonomiske, konkurrencemæssige & organisatoriske konsekvenser

25. Thomas Riise Johansen
Written Accounts and Verbal Accounts
The Danish Case of Accounting and Accountability to Employees

26. Ann Fogelgren-Pedersen
The Mobile Internet: Pioneering Users' Adoption Decisions

27. Birgitte Rasmussen
Ledelse i fællesskab – de tillidsvalgtes fornyende rolle

28. Gitte Thit Nielsen
Remerger
– skabende ledelseskræfter i fusion og opkøb

29. Carmine Gioia
A MICROECONOMETRIC ANALYSIS OF MERGERS AND ACQUISITIONS

30. Ole Hinz
Den effektive forandringsleder: pilot, pædagog eller politiker?
Et studie i arbejdslederes meningstilskrivninger i forbindelse med vellykket gennemførelse af ledelsesinitierede forandringsprojekter

31. Kjell-Åge Gotvassli
Et praksisbasert perspektiv på dynamiske
læringsnettverk i toppidretten
Norsk ph.d., ej til salg gennem Samfundslitteratur

32. Henriette Langstrup Nielsen
Linking Healthcare
An inquiry into the changing performances of web-based technology for asthma monitoring

33. Karin Tweddell Levinsen
Virtuel Uddannelsespraksis
Master i IKT og Læring – et casestudie i hvordan proaktiv proceshåndtering kan forbedre praksis i virtuelle læringsmiljøer

34. Anika Liversage
Finding a Path
Labour Market Life Stories of Immigrant Professionals

35. Kasper Elmquist Jørgensen
Studier i samspillet mellem stat og erhvervsliv i Danmark under 1. verdenskrig

36. Finn Janning
A DIFFERENT STORY
Seduction, Conquest and Discovery

37. Patricia Ann Plackett
Strategic Management of the Radical Innovation Process
Leveraging Social Capital for Market Uncertainty Management

2006

1. Christian Vintergaard
Early Phases of Corporate Venturing

2. Niels Rom-Poulsen
Essays in Computational Finance

3. Tina Brandt Husman
Organisational Capabilities, Competitive Advantage & Project-Based Organisations
The Case of Advertising and Creative Good Production

4. Mette Rosenkrands Johansen
Practice at the top
– how top managers mobilise and use non-financial performance measures

5. Eva Parum
Corporate governance som strategisk kommunikations- og ledelsesværktøj

6. Susan Aagaard Petersen
Culture's Influence on Performance Management: The Case of a Danish Company in China

7. Thomas Nicolai Pedersen
The Discursive Constitution of Organizational Governance – Between unity and differentiation
The Case of the governance of environmental risks by World Bank environmental staff

8. Cynthia Selin
Volatile Visions: Transactons in Anticipatory Knowledge

9. Jesper Banghøj
Financial Accounting Information and Compensation in Danish Companies

10. Mikkel Lucas Overby
Strategic Alliances in Emerging High-Tech Markets: What's the Difference and does it Matter?

11. Tine Aage
External Information Acquisition of Industrial Districts and the Impact of Different Knowledge Creation Dimensions

A case study of the Fashion and Design Branch of the Industrial District of Montebelluna, NE Italy

12. Mikkel Flyverbom
Making the Global Information Society Governable
On the Governmentality of Multi-Stakeholder Networks

13. Anette Grønning
Personen bag
Tilstedevær i e-mail som interaktionsform mellem kunde og medarbejder i dansk forsikringskontekst

14. Jørn Helder
One Company – One Language?
The NN-case

15. Lars Bjerregaard Mikkelsen
Differing perceptions of customer value
Development and application of a tool for mapping perceptions of customer value at both ends of customer-supplier dyads in industrial markets

16. Lise Granerud
Exploring Learning
Technological learning within small manufacturers in South Africa

17. Esben Rahbek Pedersen
Between Hopes and Realities: Reflections on the Promises and Practices of Corporate Social Responsibility (CSR)

18. Ramona Samson
The Cultural Integration Model and European Transformation.
The Case of Romania

2007

1. Jakob Vestergaard
Discipline in The Global Economy
Panopticism and the Post-Washington Consensus

2. Heidi Lund Hansen
Spaces for learning and working
A qualitative study of change of work, management, vehicles of power and social practices in open offices

3. Sudhanshu Rai
Exploring the internal dynamics of software development teams during user analysis
A tension enabled Institutionalization Model; "Where process becomes the objective"

4. Norsk ph.d.
Ej til salg gennem Samfundslitteratur

5. Serden Ozcan
EXPLORING HETEROGENEITY IN ORGANIZATIONAL ACTIONS AND OUTCOMES
A Behavioural Perspective

6. Kim Sundtoft Hald
Inter-organizational Performance Measurement and Management in Action
– An Ethnography on the Construction of Management, Identity and Relationships

7. Tobias Lindeberg
Evaluative Technologies
Quality and the Multiplicity of Performance

8. Merete Wedell-Wedellsborg
Den globale soldat
Identitetsdannelse og identitetsledelse i multinationale militære organisationer

9. Lars Frederiksen
Open Innovation Business Models
Innovation in firm-hosted online user communities and inter-firm project ventures in the music industry
– A collection of essays

10. Jonas Gabrielsen
Retorisk toposlære – fra statisk 'sted' til persuasiv aktivitet

11. Christian Moldt-Jørgensen
Fra meningsløs til meningsfuld evaluering.
Anvendelsen af studentertilfredshedsmålinger på de korte og mellemlange videregående uddannelser set fra et psykodynamisk systemperspektiv

12. Ping Gao
Extending the application of actor-network theory
Cases of innovation in the telecommunications industry

13. Peter Mejlby
Frihed og fængsel, en del af den samme drøm?
Et phronetisk baseret casestudie af frigørelsens og kontrollens sameksistens i værdibaseret ledelse!

14. Kristina Birch
Statistical Modelling in Marketing

15. Signe Poulsen
Sense and sensibility:
The language of emotional appeals in insurance marketing

16. Anders Bjerre Trolle
Essays on derivatives pricing and dynamic asset allocation

17. Peter Feldhütter
Empirical Studies of Bond and Credit Markets

18. Jens Henrik Eggert Christensen
Default and Recovery Risk Modeling and Estimation

19. Maria Theresa Larsen
Academic Enterprise: A New Mission for Universities or a Contradiction in Terms?
Four papers on the long-term implications of increasing industry involvement and commercialization in academia

20. Morten Wellendorf
Postimplementering af teknologi i den offentlige forvaltning
Analyser af en organisations kontinuerlige arbejde med informationsteknologi

21. Ekaterina Mhaanna
Concept Relations for Terminological Process Analysis

22. Stefan Ring Thorbjørnsen
Forsvaret i forandring
Et studie i officerers kapabiliteter under påvirkning af omverdenens forandringspres mod øget styring og læring

23. Christa Breum Amhøj
Det selvskabte medlemskab om managementstaten, dens styringsteknologier og indbyggere

24. Karoline Bromose
Between Technological Turbulence and Operational Stability
– An empirical case study of corporate venturing in TDC

25. Susanne Justesen
Navigating the Paradoxes of Diversity in Innovation Practice
– A Longitudinal study of six very different innovation processes – in practice

26. Luise Noring Henler
Conceptualising successful supply chain partnerships
– Viewing supply chain partnerships from an organisational culture perspective

27. Mark Mau
Kampen om telefonen
Det danske telefonvæsen under den tyske besættelse 1940-45

28. Jakob Halskov
The semiautomatic expansion of existing terminological ontologies using knowledge patterns discovered

on the WWW – an implementation and evaluation

29. Gergana Koleva
European Policy Instruments Beyond Networks and Structure: The Innovative Medicines Initiative

30. Christian Geisler Asmussen
Global Strategy and International Diversity: A Double-Edged Sword?

31. Christina Holm-Petersen
Stolthed og fordom
Kultur- og identitetsarbejde ved skabelsen af en ny sengeafdeling gennem fusion

32. Hans Peter Olsen
Hybrid Governance of Standardized States
Causes and Contours of the Global Regulation of Government Auditing

33. Lars Bøge Sørensen
Risk Management in the Supply Chain

34. Peter Aagaard
Det unikkes dynamikker
De institutionelle mulighedsbetingelser bag den individuelle udforskning i professionelt og frivilligt arbejde

35. Yun Mi Antorini
Brand Community Innovation
An Intrinsic Case Study of the Adult Fans of LEGO Community

36. Joachim Lynggaard Boll
Labor Related Corporate Social Performance in Denmark
Organizational and Institutional Perspectives

2008

1. Frederik Christian Vinten
Essays on Private Equity

2. Jesper Clement
Visual Influence of Packaging Design on In-Store Buying Decisions

3. Marius Brostrøm Kousgaard
Tid til kvalitetsmåling?
– Studier af indrulleringsprocesser i forbindelse med introduktionen af kliniske kvalitetsdatabaser i speciallægepraksissektoren

4. Irene Skovgaard Smith
Management Consulting in Action
Value creation and ambiguity in client-consultant relations

5. Anders Rom
Management accounting and integrated information systems
How to exploit the potential for management accounting of information technology

6. Marina Candi
Aesthetic Design as an Element of Service Innovation in New Technology-based Firms

7. Morten Schnack
Teknologi og tværfaglighed
– en analyse af diskussionen omkring indførelse af EPJ på en hospitalsafdeling

8. Helene Balslev Clausen
Juntos pero no revueltos – un estudio sobre emigrantes norteamericanos en un pueblo mexicano

9. Lise Justesen
Kunsten at skrive revisionsrapporter. En beretning om forvaltningsrevisionens beretninger

10. Michael E. Hansen
The politics of corporate responsibility: CSR and the governance of child labor and core labor rights in the 1990s

11. Anne Roepstorff
Holdning for handling – en etnologisk undersøgelse af Virksomheders Sociale Ansvar/CSR

12. Claus Bajlum
Essays on Credit Risk and Credit Derivatives

13. Anders Bojesen
The Performative Power of Competence – an Inquiry into Subjectivity and Social Technologies at Work

14. Satu Reijonen
Green and Fragile
A Study on Markets and the Natural Environment

15. Ilduara Busta
Corporate Governance in Banking
A European Study

16. Kristian Anders Hvass
A Boolean Analysis Predicting Industry Change: Innovation, Imitation & Business Models
The Winning Hybrid: A case study of isomorphism in the airline industry

17. Trine Paludan
De uvidende og de udviklingsparate
Identitet som mulighed og restriktion blandt fabriksarbejdere på det aftayloriserede fabriksgulv

18. Kristian Jakobsen
Foreign market entry in transition economies: Entry timing and mode choice

19. Jakob Elming
Syntactic reordering in statistical machine translation

20. Lars Brømsøe Termansen
Regional Computable General Equilibrium Models for Denmark
Three papers laying the foundation for regional CGE models with agglomeration characteristics

21. Mia Reinholt
The Motivational Foundations of Knowledge Sharing

22. Frederikke Krogh-Meibom
The Co-Evolution of Institutions and Technology
– A Neo-Institutional Understanding of Change Processes within the Business Press – the Case Study of Financial Times

23. Peter D. Ørberg Jensen
OFFSHORING OF ADVANCED AND HIGH-VALUE TECHNICAL SERVICES: ANTECEDENTS, PROCESS DYNAMICS AND FIRMLEVEL IMPACTS

24. Pham Thi Song Hanh
Functional Upgrading, Relational Capability and Export Performance of Vietnamese Wood Furniture Producers

25. Mads Vangkilde
Why wait?
An Exploration of first-mover advantages among Danish e-grocers through a resource perspective

26. Hubert Buch-Hansen
Rethinking the History of European Level Merger Control
A Critical Political Economy Perspective

2009

1. Vivian Lindhardsen
From Independent Ratings to Communal Ratings: A Study of CWA Raters' Decision-Making Behaviours

2. Guðrið Weihe
Public-Private Partnerships: Meaning and Practice

3. Chris Nøkkentved
Enabling Supply Networks with Collaborative Information Infrastructures
An Empirical Investigation of Business Model Innovation in Supplier Relationship Management

4. Sara Louise Muhr
Wound, Interrupted – On the Vulnerability of Diversity Management

5. Christine Sestoft
Forbrugeradfærd i et Stats- og Livsformsteoretisk perspektiv

6. Michael Pedersen
Tune in, Breakdown, and Reboot: On the production of the stress-fit self-managing employee

7. Salla Lutz
Position and Reposition in Networks – Exemplified by the Transformation of the Danish Pine Furniture Manufacturers

8. Jens Forssbæck
Essays on market discipline in commercial and central banking

9. Tine Murphy
Sense from Silence – A Basis for Organised Action
How do Sensemaking Processes with Minimal Sharing Relate to the Reproduction of Organised Action?

10. Sara Malou Strandvad
Inspirations for a new sociology of art: A sociomaterial study of development processes in the Danish film industry

11. Nicolaas Mouton
On the evolution of social scientific metaphors:
A cognitive-historical enquiry into the divergent trajectories of the idea that collective entities – states and societies, cities and corporations – are biological organisms.

12. Lars Andreas Knutsen
Mobile Data Services:
Shaping of user engagements

13. Nikolaos Theodoros Korfiatis
Information Exchange and Behavior
A Multi-method Inquiry on Online Communities

14. Jens Albæk
Forestillinger om kvalitet og tværfaglighed på sygehuse
– skabelse af forestillinger i læge- og plejegrupperne angående relevans af nye idéer om kvalitetsudvikling gennem tolkningsprocesser

15. Maja Lotz
The Business of Co-Creation – and the Co-Creation of Business

16. Gitte P. Jakobsen
Narrative Construction of Leader Identity in a Leader Development Program Context

17. Dorte Hermansen
"Living the brand" som en brandorienteret dialogisk praxis:
Om udvikling af medarbejdernes brandorienterede dømmekraft

18. Aseem Kinra
Supply Chain (logistics) Environmental Complexity

19. Michael Nørager
How to manage SMEs through the transformation from non innovative to innovative?

20. Kristin Wallevik
Corporate Governance in Family Firms
The Norwegian Maritime Sector

21. Bo Hansen Hansen
Beyond the Process
Enriching Software Process Improvement with Knowledge Management

22. Annemette Skot-Hansen
Franske adjektivisk afledte adverbier, der tager præpositionssyntagmer indledt med præpositionen à som argumenter
En valensgrammatisk undersøgelse

23. Line Gry Knudsen
Collaborative R&D Capabilities
In Search of Micro-Foundations

24. Christian Scheuer
Employers meet employees
Essays on sorting and globalization

25. Rasmus Johnsen
The Great Health of Melancholy
A Study of the Pathologies of Performativity

26. Ha Thi Van Pham
Internationalization, Competitiveness Enhancement and Export Performance of Emerging Market Firms:
Evidence from Vietnam

27. Henriette Balieu
Kontrolbegrebets betydning for kausativalternationen i spansk
En kognitiv-typologisk analyse

2010

1. Yen Tran
Organizing Innovationin Turbulent Fashion Market
Four papers on how fashion firms create and appropriate innovation value

2. Anders Raastrup Kristensen
Metaphysical Labour
Flexibility, Performance and Commitment in Work-Life Management

3. Margrét Sigrún Sigurdardottir
Dependently independent
Co-existence of institutional logics in the recorded music industry

4. Ásta Dis Óladóttir
Internationalization from a small domestic base:
An empirical analysis of Economics and Management

5. Christine Secher
E-deltagelse i praksis – politikernes og forvaltningens medkonstruktion og konsekvenserne heraf

6. Marianne Stang Våland
What we talk about when we talk about space:
End User Participation between Processes of Organizational and Architectural Design

7. Rex Degnegaard
Strategic Change Management
Change Management Challenges in the Danish Police Reform

8. Ulrik Schultz Brix
Værdi i rekruttering – den sikre beslutning
En pragmatisk analyse af perception og synliggørelse af værdi i rekrutterings- og udvælgelsesarbejdet

9. Jan Ole Similä
Kontraktsledelse
Relasjonen mellom virksomhetsledelse og kontraktshåndtering, belyst via fire norske virksomheter

10. Susanne Boch Waldorff
Emerging Organizations: In between local translation, institutional logics and discourse

11. Brian Kane
Performance Talk
Next Generation Management of Organizational Performance

12. Lars Ohnemus
Brand Thrust: Strategic Branding and Shareholder Value
An Empirical Reconciliation of two Critical Concepts

13. Jesper Schlamovitz
Håndtering af usikkerhed i film- og byggeprojekter

14. Tommy Moesby-Jensen
Det faktiske livs forbindtlighed
Førsokratisk informeret, ny-aristotelisk ἦθος-tænkning hos Martin Heidegger

15. Christian Fich
Two Nations Divided by Common Values
French National Habitus and the Rejection of American Power

16. Peter Beyer
Processer, sammenhængskraft og fleksibilitet
Et empirisk casestudie af omstillingsforløb i fire virksomheder

17. Adam Buchhorn
Markets of Good Intentions Constructing and Organizing Biogas Markets Amid Fragility and Controversy

18. Cecilie K. Moesby-Jensen
Social læring og fælles praksis
Et mixed method studie, der belyser læringskonsekvenser af et lederkursus for et praksisfællesskab af offentlige mellemledere

19. Heidi Boye
Fødevarer og sundhed i senmodernismen
– En indsigt i hyggefænomenet og de relaterede fødevarepraksisser

20. Kristine Munkgård Pedersen
Flygtige forbindelser og midlertidige mobiliseringer
Om kulturel produktion på Roskilde Festival

21. Oliver Jacob Weber
Causes of Intercompany Harmony in Business Markets – An Empirical Investigation from a Dyad Perspective

22. Susanne Ekman
Authority and Autonomy
Paradoxes of Modern Knowledge Work

23. Anette Frey Larsen
Kvalitetsledelse på danske hospitaler
– Ledelsernes indflydelse på introduktion og vedligeholdelse af kvalitetsstrategier i det danske sundhedsvæsen

24. Toyoko Sato
Performativity and Discourse: Japanese Advertisements on the Aesthetic Education of Desire

25. Kenneth Brinch Jensen
Identifying the Last Planner System
Lean management in the construction industry

26. Javier Busquets
Orchestrating Network Behavior for Innovation

27. Luke Patey
The Power of Resistance: India's National Oil Company and International Activism in Sudan

28. Mette Vedel
Value Creation in Triadic Business Relationships. Interaction, Interconnection and Position

29. Kristian Tørning
Knowledge Management Systems in Practice – A Work Place Study

30. Qingxin Shi
An Empirical Study of Thinking Aloud Usability Testing from a Cultural Perspective

31. Tanja Juul Christiansen
Corporate blogging: Medarbejderes kommunikative handlekraft

32. Malgorzata Ciesielska
Hybrid Organisations.
A study of the Open Source – business setting

33. Jens Dick-Nielsen
Three Essays on Corporate Bond Market Liquidity

34. Sabrina Speiermann
Modstandens Politik
Kampagnestyring i Velfærdsstaten.
En diskussion af trafikkampagners styringspotentiale

35. Julie Uldam
Fickle Commitment. Fostering political engagement in 'the flighty world of online activism'

36. Annegrete Juul Nielsen
Traveling technologies and transformations in health care

37. Athur Mühlen-Schulte
Organising Development
Power and Organisational Reform in the United Nations Development Programme

38. Louise Rygaard Jonas
Branding på butiksgulvet
Et case-studie af kultur- og identitetsarbejdet i Kvickly

2011

1. Stefan Fraenkel
Key Success Factors for Sales Force Readiness during New Product Launch
A Study of Product Launches in the Swedish Pharmaceutical Industry

2. Christian Plesner Rossing
International Transfer Pricing in Theory and Practice

3. Tobias Dam Hede
Samtalekunst og ledelsesdisciplin
– en analyse af coachingsdiskursens genealogi og governmentality

4. Kim Pettersson
Essays on Audit Quality, Auditor Choice, and Equity Valuation

5. Henrik Merkelsen
The expert-lay controversy in risk research and management. Effects of institutional distances. Studies of risk definitions, perceptions, management and communication

6. Simon S. Torp
Employee Stock Ownership:
Effect on Strategic Management and Performance

7. Mie Harder
Internal Antecedents of Management Innovation

8. Ole Helby Petersen
Public-Private Partnerships: Policy and Regulation – With Comparative and Multi-level Case Studies from Denmark and Ireland

9. Morten Krogh Petersen
'Good' Outcomes. Handling Multiplicity in Government Communication

10. Kristian Tangsgaard Hvelplund
Allocation of cognitive resources in translation - an eye-tracking and key-logging study

11. Moshe Yonatany
The Internationalization Process of Digital Service Providers

12. Anne Vestergaard
Distance and Suffering
Humanitarian Discourse in the age of Mediatization

13. Thorsten Mikkelsen
Personligsheds indflydelse på forretningsrelationer

14. Jane Thostrup Jagd
Hvorfor fortsætter fusionsbølgen udover "the tipping point"?
– en empirisk analyse af information og kognitioner om fusioner

15. Gregory Gimpel
Value-driven Adoption and Consumption of Technology: Understanding Technology Decision Making

16. Thomas Stengade Sønderskov
Den nye mulighed
Social innovation i en forretningsmæssig kontekst

17. Jeppe Christoffersen
Donor supported strategic alliances in developing countries

18. Vibeke Vad Baunsgaard
Dominant Ideological Modes of Rationality: Cross functional

integration in the process of product innovation

19. Throstur Olaf Sigurjonsson
Governance Failure and Icelands's Financial Collapse

20. Allan Sall Tang Andersen
Essays on the modeling of risks in interest-rate and inflation markets

21. Heidi Tscherning
Mobile Devices in Social Contexts

22. Birgitte Gorm Hansen
Adapting in the Knowledge Economy Lateral Strategies for Scientists and Those Who Study Them

23. Kristina Vaarst Andersen
Optimal Levels of Embeddedness The Contingent Value of Networked Collaboration

24. Justine Grønbæk Pors
Noisy Management A History of Danish School Governing from 1970-2010

25. Stefan Linder
Micro-foundations of Strategic Entrepreneurship Essays on Autonomous Strategic Action

26. Xin Li
Toward an Integrative Framework of National Competitiveness An application to China

27. Rune Thorbjørn Clausen
Værdifuld arkitektur Et eksplorativt studie af bygningers rolle i virksomheders værdiskabelse

28. Monica Viken
Markedsundersøkelser som bevis i varemerke- og markedsføringsrett

29. Christian Wymann
Tattooing The Economic and Artistic Constitution of a Social Phenomenon

30. Sanne Frandsen
Productive Incoherence A Case Study of Branding and Identity Struggles in a Low-Prestige Organization

31. Mads Stenbo Nielsen
Essays on Correlation Modelling

32. Ivan Häuser
Følelse og sprog Etablering af en ekspressiv kategori, eksemplificeret på russisk

33. Sebastian Schwenen
Security of Supply in Electricity Markets

2012

1. Peter Holm Andreasen
The Dynamics of Procurement Management - A Complexity Approach

2. Martin Haulrich
Data-Driven Bitext Dependency Parsing and Alignment

3. Line Kirkegaard
Konsulenten i den anden nat En undersøgelse af det intense arbejdsliv

4. Tonny Stenheim
Decision usefulness of goodwill under IFRS

5. Morten Lind Larsen
Produktivitet, vækst og velfærd Industrirådet og efterkrigstidens Danmark 1945 - 1958

6. Petter Berg
Cartel Damages and Cost Asymmetries

7. Lynn Kahle
Experiential Discourse in Marketing A methodical inquiry into practice and theory

8. Anne Roelsgaard Obling
Management of Emotions in Accelerated Medical Relationships

9. Thomas Frandsen
Managing Modularity of Service Processes Architecture

10. Carina Christine Skovmøller
CSR som noget særligt
Et casestudie om styring og menings-skabelse i relation til CSR ud fra en intern optik

11. Michael Tell
Fradragsbeskæring af selskabers finansieringsudgifter
En skatteretlig analyse af SEL §§ 11, 11B og 11C

12. Morten Holm
Customer Profitability Measurement Models
Their Merits and Sophistication across Contexts

13. Katja Joo Dyppel
Beskatning af derivater
En analyse af dansk skatteret

14. Esben Anton Schultz
Essays in Labor Economics
Evidence from Danish Micro Data

15. Carina Risvig Hansen
"Contracts not covered, or not fully covered, by the Public Sector Directive"

16. Anja Svejgaard Pors
Iværksættelse af kommunikation
- patientfigurer i hospitalets strategiske kommunikation

17. Frans Bévort
Making sense of management with logics
An ethnographic study of accountants who become managers

18. René Kallestrup
The Dynamics of Bank and Sovereign Credit Risk

19. Brett Crawford
Revisiting the Phenomenon of Interests in Organizational Institutionalism
The Case of U.S. Chambers of Commerce

20. Mario Daniele Amore
Essays on Empirical Corporate Finance

21. Arne Stjernholm Madsen
The evolution of innovation strategy
Studied in the context of medical device activities at the pharmaceutical company Novo Nordisk A/S in the period 1980-2008

22. Jacob Holm Hansen
Is Social Integration Necessary for Corporate Branding?
A study of corporate branding strategies at Novo Nordisk

23. Stuart Webber
Corporate Profit Shifting and the Multinational Enterprise

24. Helene Ratner
Promises of Reflexivity
Managing and Researching Inclusive Schools

25. Therese Strand
The Owners and the Power: Insights from Annual General Meetings

26. Robert Gavin Strand
In Praise of Corporate Social Responsibility Bureaucracy

27. Nina Sormunen
Auditor's going-concern reporting
Reporting decision and content of the report

28. John Bang Mathiasen
Learning within a product development working practice:
- an understanding anchored in pragmatism

29. Philip Holst Riis
Understanding Role-Oriented Enterprise Systems: From Vendors to Customers

30. Marie Lisa Dacanay
Social Enterprises and the Poor
Enhancing Social Entrepreneurship and Stakeholder Theory

31. Fumiko Kano Glückstad
Bridging Remote Cultures: Cross-lingual concept mapping based on the information receiver's prior-knowledge

32. Henrik Barslund Fosse
Empirical Essays in International Trade

33. Peter Alexander Albrecht
Foundational hybridity and its reproduction
Security sector reform in Sierra Leone

34. Maja Rosenstock
CSR - hvor svært kan det være? Kulturanalytisk casestudie om udfordringer og dilemmaer med at forankre Coops CSR-strategi

35. Jeanette Rasmussen
Tweens, medier og forbrug
Et studie af 10-12 årige danske børns brug af internettet, opfattelse og forståelse af markedsføring og forbrug

36. Ib Tunby Gulbrandsen
'This page is not intended for a US Audience'
A five-act spectacle on online communication, collaboration & organization.

37. Kasper Aalling Teilmann
Interactive Approaches to Rural Development

38. Mette Mogensen
The Organization(s) of Well-being and Productivity
(Re)assembling work in the Danish Post

39. Søren Friis Møller
From Disinterestedness to Engagement Towards Relational Leadership In the Cultural Sector

40. Nico Peter Berhausen
Management Control, Innovation and Strategic Objectives – Interactions and Convergence in Product Development Networks

41. Balder Onarheim
Creativity under Constraints
Creativity as Balancing 'Constrainedness'

42. Haoyong Zhou
Essays on Family Firms

43. Elisabeth Naima Mikkelsen
Making sense of organisational conflict
An empirical study of enacted sense-making in everyday conflict at work

2013

1. Jacob Lyngsie
Entrepreneurship in an Organizational Context

2. Signe Groth-Brodersen
Fra ledelse til selvet
En socialpsykologisk analyse af forholdet imellem selvledelse, ledelse og stress i det moderne arbejdsliv

3. Nis Høyrup Christensen
Shaping Markets: A Neoinstitutional Analysis of the Emerging Organizational Field of Renewable Energy in China

4. Christian Edelvold Berg
As a matter of size
THE IMPORTANCE OF CRITICAL MASS AND THE CONSEQUENCES OF SCARCITY FOR TELEVISION MARKETS

5. Christine D. Isakson
Coworker Influence and Labor Mobility
Essays on Turnover, Entrepreneurship and Location Choice in the Danish Maritime Industry

6. Niels Joseph Jerne Lennon
Accounting Qualities in Practice
Rhizomatic stories of representational faithfulness, decision making and control

7. Shannon O'Donnell
Making Ensemble Possible
How special groups organize for collaborative creativity in conditions of spatial variability and distance

8. Robert W. D. Veitch
Access Decisions in a Partly-Digital World
Comparing Digital Piracy and Legal Modes for Film and Music

9. Marie Mathiesen
Making Strategy Work
An Organizational Ethnography

10. Arisa Shollo
The role of business intelligence in organizational decision-making

11. Mia Kaspersen
The construction of social and environmental reporting

12. Marcus Møller Larsen
The organizational design of offshoring

13. Mette Ohm Rørdam
EU Law on Food Naming
The prohibition against misleading names in an internal market context

14. Hans Peter Rasmussen
GIV EN GED!
Kan giver-idealtyper forklare støtte til velgørenhed og understøtte relationsopbygning?

15. Ruben Schachtenhaufen
Fonetisk reduktion i dansk

16. Peter Koerver Schmidt
Dansk CFC-beskatning
I et internationalt og komparativt perspektiv

17. Morten Froholdt
Strategi i den offentlige sektor
En kortlægning af styringsmæssig kontekst, strategisk tilgang, samt anvendte redskaber og teknologier for udvalgte danske statslige styrelser

18. Annette Camilla Sjørup
Cognitive effort in metaphor translation
An eye-tracking and key-logging study

19. Tamara Stucchi
The Internationalization of Emerging Market Firms: A Context-Specific Study

20. Thomas Lopdrup-Hjorth
"Let's Go Outside": The Value of Co-Creation

21. Ana Alačovska
Genre and Autonomy in Cultural Production
The case of travel guidebook production

22. Marius Gudmand-Høyer
Stemningssindssygdommenes historie i det 19. århundrede
Omtydningen af melankolien og manien som bipolære stemningslidelser i dansk sammenhæng under hensyn til dannelsen af det moderne følelseslivs relative autonomi.
En problematiserings- og erfarings-analytisk undersøgelse

23. Lichen Alex Yu
Fabricating an S&OP Process
Circulating References and Matters of Concern

24. Esben Alfort
The Expression of a Need
Understanding search

25. Trine Pallesen
Assembling Markets for Wind Power
An Inquiry into the Making of Market Devices

26. Anders Koed Madsen
Web-Visions
Repurposing digital traces to organize social attention

27. Lærke Højgaard Christiansen
BREWING ORGANIZATIONAL RESPONSES TO INSTITUTIONAL LOGICS

28. Tommy Kjær Lassen
EGENTLIG SELVLEDELSE
En ledelsesfilosofisk afhandling om selvledelsens paradoksale dynamik og eksistentielle engagement

29. Morten Rossing
Local Adaption and Meaning Creation in Performance Appraisal

30. Søren Obed Madsen
Lederen som oversætter
Et oversættelsesteoretisk perspektiv på strategisk arbejde

31. Thomas Høgenhaven
Open Government Communities
Does Design Affect Participation?

32. Kirstine Zinck Pedersen
Failsafe Organizing?
A Pragmatic Stance on Patient Safety

33. Anne Petersen
Hverdagslogikker i psykiatrisk arbejde
En institutionsetnografisk undersøgelse af hverdagen i psykiatriske organisationer

34. Didde Maria Humle
Fortællinger om arbejde

35. Mark Holst-Mikkelsen
Strategieksekvering i praksis
– barrierer og muligheder!

36. Malek Maalouf
Sustaining lean
Strategies for dealing with organizational paradoxes

37. Nicolaj Tofte Brenneche
Systemic Innovation In The Making
The Social Productivity of Cartographic Crisis and Transitions in the Case of SEEIT

38. Morten Gylling
The Structure of Discourse
A Corpus-Based Cross-Linguistic Study

39. Binzhang YANG
Urban Green Spaces for Quality Life
- Case Study: the landscape architecture for people in Copenhagen

40. Michael Friis Pedersen
Finance and Organization:
The Implications for Whole Farm Risk Management

41. Even Fallan
Issues on supply and demand for environmental accounting information

42. Ather Nawaz
Website user experience
A cross-cultural study of the relation between users´ cognitive style, context of use, and information architecture of local websites

43. Karin Beukel
The Determinants for Creating Valuable Inventions

44. Arjan Markus
External Knowledge Sourcing and Firm Innovation
Essays on the Micro-Foundations of Firms' Search for Innovation

2014

1. Solon Moreira
Four Essays on Technology Licensing and Firm Innovation

2. Karin Strzeletz Ivertsen
Partnership Drift in Innovation Processes
A study of the Think City electric car development

3. Kathrine Hoffmann Pii
Responsibility Flows in Patient-centred Prevention

4. Jane Bjørn Vedel
Managing Strategic Research
An empirical analysis of science-industry collaboration in a pharmaceutical company

5. Martin Gylling
Processuel strategi i organisationer
Monografi om dobbeltheden i tænkning af strategi, dels som vidensfelt i organisationsteori, dels som kunstnerisk tilgang til at skabe i erhvervsmæssig innovation

6. Linne Marie Lauesen
Corporate Social Responsibility in the Water Sector: How Material Practices and their Symbolic and Physical Meanings Form a Colonising Logic

7. Maggie Qiuzhu Mei
LEARNING TO INNOVATE: The role of ambidexterity, standard, and decision process

8. Inger Høedt-Rasmussen
Developing Identity for Lawyers Towards Sustainable Lawyering

9. Sebastian Fux
Essays on Return Predictability and Term Structure Modelling

10. Thorbjørn N. M. Lund-Poulsen
Essays on Value Based Management

11. Oana Brindusa Albu
Transparency in Organizing: A Performative Approach

12. Lena Olaison
Entrepreneurship at the limits

13. Hanne Sørum
DRESSED FOR WEB SUCCESS? An Empirical Study of Website Quality in the Public Sector

14. Lasse Folke Henriksen
Knowing networks How experts shape transnational governance

15. Maria Halbinger
Entrepreneurial Individuals Empirical Investigations into Entrepreneurial Activities of Hackers and Makers

16. Robert Spliid
Kapitalfondenes metoder og kompetencer

17. Christiane Stelling
Public-private partnerships & the need, development and management of trusting A processual and embedded exploration

18. Marta Gasparin
Management of design as a translation process

19. Kåre Moberg
Assessing the Impact of Entrepreneurship Education From ABC to PhD

20. Alexander Cole
Distant neighbors Collective learning beyond the cluster

21. Martin Møller Boje Rasmussen
Is Competitiveness a Question of Being Alike? How the United Kingdom, Germany and Denmark Came to Compete through their Knowledge Regimes from 1993 to 2007

22. Anders Ravn Sørensen
Studies in central bank legitimacy, currency and national identity Four cases from Danish monetary history

23. Nina Bellak
Can Language be Managed in International Business? Insights into Language Choice from a Case Study of Danish and Austrian Multinational Corporations (MNCs)

24. Rikke Kristine Nielsen
Global Mindset as Managerial Meta-competence and Organizational Capability: Boundary-crossing Leadership Cooperation in the MNC The Case of 'Group Mindset' in Solar A/S.

25. Rasmus Koss Hartmann
User Innovation inside government Towards a critically performative foundation for inquiry

26. Kristian Gylling Olesen
Flertydig og emergerende ledelse i folkeskolen
Et aktør-netværksteoretisk ledelses-studie af politiske evalueringsreformers betydning for ledelse i den danske folkeskole

27. Troels Riis Larsen
Kampen om Danmarks omdømme 1945-2010
Omdømmearbejde og omdømmepolitik

28. Klaus Majgaard
Jagten på autenticitet i offentlig styring

29. Ming Hua Li
Institutional Transition and Organizational Diversity: Differentiated internationalization strategies of emerging market state-owned enterprises

30. Sofie Blinkenberg Federspiel
IT, organisation og digitalisering: Institutionelt arbejde i den kommunale digitaliseringsproces

31. Elvi Weinreich
Hvilke offentlige ledere er der brug for når velfærdstænkningen flytter sig – er Diplomuddannelsens lederprofil svaret?

32. Ellen Mølgaard Korsager
Self-conception and image of context in the growth of the firm – A Penrosian History of Fiberline Composites

33. Else Skjold
The Daily Selection

34. Marie Louise Conradsen
The Cancer Centre That Never Was The Organisation of Danish Cancer Research 1949-1992

35. Virgilio Failla
Three Essays on the Dynamics of Entrepreneurs in the Labor Market

36. Nicky Nedergaard
Brand-Based Innovation Relational Perspectives on Brand Logics and Design Innovation Strategies and Implementation

37. Mads Gjedsted Nielsen
Essays in Real Estate Finance

38. Kristin Martina Brandl
Process Perspectives on Service Offshoring

39. Mia Rosa Koss Hartmann
In the gray zone With police in making space for creativity

40. Karen Ingerslev
Healthcare Innovation under The Microscope Framing Boundaries of Wicked Problems

41. Tim Neerup Themsen
Risk Management in large Danish public capital investment programmes

2015

1. Jakob Ion Wille
Film som design
Design af levende billeder i film og tv-serier

2. Christiane Mossin
Interzones of Law and Metaphysics Hierarchies, Logics and Foundations of Social Order seen through the Prism of EU Social Rights

3. Thomas Tøth
TRUSTWORTHINESS: ENABLING GLOBAL COLLABORATION An Ethnographic Study of Trust, Distance, Control, Culture and Boundary Spanning within Offshore Outsourcing of IT Services

4. Steven Højlund
Evaluation Use in Evaluation Systems – The Case of the European Commission

5. Julia Kirch Kirkegaard
AMBIGUOUS WINDS OF CHANGE – OR FIGHTING AGAINST WINDMILLS IN CHINESE WIND POWER
A CONSTRUCTIVIST INQUIRY INTO CHINA'S PRAGMATICS OF GREEN MARKETISATION MAPPING CONTROVERSIES OVER A POTENTIAL TURN TO QUALITY IN CHINESE WIND POWER

6. Michelle Carol Antero
A Multi-case Analysis of the Development of Enterprise Resource Planning Systems (ERP) Business Practices

Morten Friis-Olivarius
The Associative Nature of Creativity

7. Mathew Abraham
New Cooperativism:
A study of emerging producer organisations in India

8. Stine Hedegaard
Sustainability-Focused Identity: Identity work performed to manage, negotiate and resolve barriers and tensions that arise in the process of constructing or ganizational identity in a sustainability context

9. Cecilie Glerup
Organizing Science in Society – the conduct and justification of resposible research

10. Allan Salling Pedersen
Implementering af ITIL® IT-governance - når best practice konflikter med kulturen Løsning af implementerings-problemer gennem anvendelse af kendte CSF i et aktionsforskningsforløb.

11. Nihat Misir
A Real Options Approach to Determining Power Prices

12. Mamdouh Medhat
MEASURING AND PRICING THE RISK OF CORPORATE FAILURES

13. Rina Hansen
Toward a Digital Strategy for Omnichannel Retailing

14. Eva Pallesen
In the rhythm of welfare creation
A relational processual investigation moving beyond the conceptual horizon of welfare management

15. Gouya Harirchi
In Search of Opportunities: Three Essays on Global Linkages for Innovation

16. Lotte Holck
Embedded Diversity: A critical ethnographic study of the structural tensions of organizing diversity

17. Jose Daniel Balarezo
Learning through Scenario Planning

18. Louise Pram Nielsen
Knowledge dissemination based on terminological ontologies. Using eye tracking to further user interface design.

19. Sofie Dam
PUBLIC-PRIVATE PARTNERSHIPS FOR INNOVATION AND SUSTAINABILITY TRANSFORMATION
An embedded, comparative case study of municipal waste management in England and Denmark

20. Ulrik Hartmyer Christiansen
Follwoing the Content of Reported Risk Across the Organization

21. Guro Refsum Sanden
Language strategies in multinational corporations. A cross-sector study of financial service companies and manufacturing companies.

22. Linn Gevoll
Designing performance management for operational level
- A closer look on the role of design choices in framing coordination and motivation

23. Frederik Larsen
Objects and Social Actions – on Second-hand Valuation Practices

24. Thorhildur Hansdottir Jetzek
The Sustainable Value of Open Government Data Uncovering the Generative Mechanisms of Open Data through a Mixed Methods Approach

25. Gustav Toppenberg
Innovation-based M&A – Technological-Integration Challenges – The Case of Digital-Technology Companies

26. Mie Plotnikof
Challenges of Collaborative Governance An Organizational Discourse Study of Public Managers' Struggles with Collaboration across the Daycare Area

27. Christian Garmann Johnsen
Who Are the Post-Bureaucrats? A Philosophical Examination of the Creative Manager, the Authentic Leader and the Entrepreneur

28. Jacob Brogaard-Kay
Constituting Performance Management A field study of a pharmaceutical company

29. Rasmus Ploug Jenle
Engineering Markets for Control: Integrating Wind Power into the Danish Electricity System

30. Morten Lindholst
Complex Business Negotiation: Understanding Preparation and Planning

31. Morten Grynings
TRUST AND TRANSPARENCY FROM AN ALIGNMENT PERSPECTIVE

32. Peter Andreas Norn
Byregimer og styringsevne: Politisk lederskab af store byudviklingsprojekter

33. Milan Miric
Essays on Competition, Innovation and Firm Strategy in Digital Markets

34. Sanne K. Hjordrup
The Value of Talent Management Rethinking practice, problems and possibilities

35. Johanna Sax
Strategic Risk Management – Analyzing Antecedents and Contingencies for Value Creation

36. Pernille Rydén
Strategic Cognition of Social Media

37. Mimmi Sjöklint
The Measurable Me - The Influence of Self-tracking on the User Experience

38. Juan Ignacio Staricco
Towards a Fair Global Economic Regime? A critical assessment of Fair Trade through the examination of the Argentinean wine industry

39. Marie Henriette Madsen
Emerging and temporary connections in Quality work

40. Yangfeng CAO
Toward a Process Framework of Business Model Innovation in the Global Context Entrepreneurship-Enabled Dynamic Capability of Medium-Sized Multinational Enterprises

41. Carsten Scheibye
Enactment of the Organizational Cost Structure in Value Chain Configuration A Contribution to Strategic Cost Management

2016

1. Signe Sofie Dyrby
Enterprise Social Media at Work

2. Dorte Boesby Dahl
The making of the public parking attendant
Dirt, aesthetics and inclusion in public service work

3. Verena Girschik
Realizing Corporate Responsibility Positioning and Framing in Nascent Institutional Change

4. Anders Ørding Olsen
IN SEARCH OF SOLUTIONS
Inertia, Knowledge Sources and Diversity in Collaborative Problem-solving

5. Pernille Steen Pedersen
Udkast til et nyt copingbegreb
En kvalifikation af ledelsesmuligheder for at forebygge sygefravær ved psykiske problemer.

6. Kerli Kant Hvass
Weaving a Path from Waste to Value: Exploring fashion industry business models and the circular economy

7. Kasper Lindskow
Exploring Digital News Publishing Business Models – a production network approach

8. Mikkel Mouritz Marfelt
The chameleon workforce: Assembling and negotiating the content of a workforce

9. Marianne Bertelsen
Aesthetic encounters
Rethinking autonomy, space & time in today's world of art

10. Louise Hauberg Wilhelmsen
EU PERSPECTIVES ON INTERNATIONAL COMMERCIAL ARBITRATION

11. Abid Hussain
On the Design, Development and Use of the Social Data Analytics Tool (SODATO): Design Propositions, Patterns, and Principles for Big Social Data Analytics

12. Mark Bruun
Essays on Earnings Predictability

13. Tor Bøe-Lillegraven
BUSINESS PARADOXES, BLACK BOXES, AND BIG DATA: BEYOND ORGANIZATIONAL AMBIDEXTERITY

14. Hadis Khonsary-Atighi
ECONOMIC DETERMINANTS OF DOMESTIC INVESTMENT IN AN OIL-BASED ECONOMY: THE CASE OF IRAN (1965-2010)

15. Maj Lervad Grasten
Rule of Law or Rule by Lawyers?
On the Politics of Translation in Global Governance

16. Lene Granzau Juel-Jacobsen
SUPERMARKEDETS MODUS OPERANDI – en hverdagssociologisk undersøgelse af forholdet mellem rum og handlen og understøtte relationsopbygning?

17. Christine Thalsgård Henriques
In search of entrepreneurial learning – Towards a relational perspective on incubating practices?

18. Patrick Bennett
Essays in Education, Crime, and Job Displacement

19. Søren Korsgaard
Payments and Central Bank Policy

20. Marie Kruse Skibsted
Empirical Essays in Economics of Education and Labor

21. Elizabeth Benedict Christensen
The Constantly Contingent Sense of Belonging of the 1.5 Generation Undocumented Youth
An Everyday Perspective

22. Lasse J. Jessen
Essays on Discounting Behavior and Gambling Behavior

23. Kalle Johannes Rose
Når stifterviljen dør…
Et retsøkonomisk bidrag til 200 års juridisk konflikt om ejendomsretten

24. Andreas Søeborg Kirkedal
Danish Stød and Automatic Speech Recognition

25. Ida Lunde Jørgensen
Institutions and Legitimations in Finance for the Arts

26. Olga Rykov Ibsen
An empirical cross-linguistic study of directives: A semiotic approach to the sentence forms chosen by British, Danish and Russian speakers in native and ELF contexts

27. Desi Volker
Understanding Interest Rate Volatility

28. Angeli Elizabeth Weller
Practice at the Boundaries of Business Ethics & Corporate Social Responsibility

29. Ida Danneskiold-Samsøe
Levende læring i kunstneriske organisationer
En undersøgelse af læringsprocesser mellem projekt og organisation på Aarhus Teater

30. Leif Christensen
Quality of information – The role of internal controls and materiality

31. Olga Zarzecka
Tie Content in Professional Networks

32. Henrik Mahncke
De store gaver
- Filantropiens gensidighedsrelationer i teori og praksis

33. Carsten Lund Pedersen
Using the Collective Wisdom of Frontline Employees in Strategic Issue Management

34. Yun Liu
Essays on Market Design

35. Denitsa Hazarbassanova Blagoeva
The Internationalisation of Service Firms

36. Manya Jaura Lind
Capability development in an off-shoring context: How, why and by whom

37. Luis R. Boscán F.
Essays on the Design of Contracts and Markets for Power System Flexibility

38. Andreas Philipp Distel
Capabilities for Strategic Adaptation: Micro-Foundations, Organizational Conditions, and Performance Implications

39. Lavinia Bleoca
The Usefulness of Innovation and Intellectual Capital in Business Performance: The Financial Effects of Knowledge Management vs. Disclosure

40. Henrik Jensen
Economic Organization and Imperfect Managerial Knowledge: A Study of the Role of Managerial Meta-Knowledge in the Management of Distributed Knowledge

41. Stine Mosekjær
The Understanding of English Emotion Words by Chinese and Japanese Speakers of English as a Lingua Franca An Empirical Study

42. Hallur Tor Sigurdarson
The Ministry of Desire - Anxiety and entrepreneurship in a bureaucracy

43. Kätlin Pulk
Making Time While Being in Time
A study of the temporality of organizational processes

44. Valeria Giacomin
Contextualizing the cluster Palm oil in Southeast Asia in global perspective (1880s–1970s)

45. Jeanette Willert
Managers' use of multiple Management Control Systems: The role and interplay of management control systems and company performance

46. Mads Vestergaard Jensen
Financial Frictions: Implications for Early Option Exercise and Realized Volatility

47. Mikael Reimer Jensen
Interbank Markets and Frictions

48. Benjamin Faigen
Essays on Employee Ownership

49. Adela Michea
Enacting Business Models An Ethnographic Study of an Emerging Business Model Innovation within the Frame of a Manufacturing Company.

50. Iben Sandal Stjerne
Transcending organization in temporary systems Aesthetics' organizing work and employment in Creative Industries

51. Simon Krogh
Anticipating Organizational Change

52. Sarah Netter
Exploring the Sharing Economy

53. Lene Tolstrup Christensen
State-owned enterprises as institutional market actors in the marketization of public service provision: A comparative case study of Danish and Swedish passenger rail 1990–2015

54. Kyoung(Kay) Sun Park
Three Essays on Financial Economics

2017

1. Mari Bjerck
Apparel at work. Work uniforms and women in male-dominated manual occupations.

2. Christoph H. Flöthmann
Who Manages Our Supply Chains? Backgrounds, Competencies and Contributions of Human Resources in Supply Chain Management

3. Aleksandra Anna Rzeźnik
Essays in Empirical Asset Pricing

4. Claes Bäckman
Essays on Housing Markets

5. Kirsti Reitan Andersen
Stabilizing Sustainability in the Textile and Fashion Industry

6. Kira Hoffmann
Cost Behavior: An Empirical Analysis of Determinants and Consequences of Asymmetries

7. Tobin Hanspal
Essays in Household Finance

8. Nina Lange
Correlation in Energy Markets

9. Anjum Fayyaz
Donor Interventions and SME Networking in Industrial Clusters in Punjab Province, Pakistan

10. Magnus Paulsen Hansen
Trying the unemployed. Justification and critique, emancipation and coercion towards the 'active society'. A study of contemporary reforms in France and Denmark

11. Sameer Azizi
Corporate Social Responsibility in Afghanistan – a critical case study of the mobile telecommunications industry

12. Malene Myhre
The internationalization of small and medium-sized enterprises: A qualitative study

13. Thomas Presskorn-Thygesen
The Significance of Normativity – Studies in Post-Kantian Philosophy and Social Theory

14. Federico Clementi
Essays on multinational production and international trade

15. Lara Anne Hale
Experimental Standards in Sustainability Transitions: Insights from the Building Sector

16. Richard Pucci
Accounting for Financial Instruments in an Uncertain World Controversies in IFRS in the Aftermath of the 2008 Financial Crisis

17. Sarah Maria Denta
Kommunale offentlige private partnerskaber Regulering I skyggen af Farumsagen

18. Christian Östlund
Design for e-training

19. Amalie Martinus Hauge
Organizing Valuations – a pragmatic inquiry

20. Tim Holst Celik
Tension-filled Governance? Exploring the Emergence, Consolidation and Reconfiguration of Legitimatory and Fiscal State-crafting

21. Christian Bason
Leading Public Design: How managers engage with design to transform public governance

22. Davide Tomio
Essays on Arbitrage and Market Liquidity

23. Simone Stæhr
Financial Analysts' Forecasts Behavioral Aspects and the Impact of Personal Characteristics

24. Mikkel Godt Gregersen
Management Control, Intrinsic Motivation and Creativity – How Can They Coexist

25. Kristjan Johannes Suse Jespersen
Advancing the Payments for Ecosystem Service Discourse Through Institutional Theory

26. Kristian Bondo Hansen
Crowds and Speculation: A study of crowd phenomena in the U.S. financial markets 1890 to 1940

27. Lars Balslev
Actors and practices – An institutional study on management accounting change in Air Greenland

28. Sven Klingler
Essays on Asset Pricing with Financial Frictions

29. Klement Ahrensbach Rasmussen
Business Model Innovation The Role of Organizational Design

30. Giulio Zichella
Entrepreneurial Cognition. Three essays on entrepreneurial behavior and cognition under risk and uncertainty

31. Richard Ledborg Hansen
En forkærlighed til det eksisterende – mellemlederens oplevelse af forandringsmodstand i organisatoriske forandringer

32. Vilhelm Stefan Holsting
Militært chefvirke: Kritik og retfærdiggørelse mellem politik og profession

33. Thomas Jensen
Shipping Information Pipeline: An information infrastructure to improve international containerized shipping

34. Dzmitry Bartalevich
Do economic theories inform policy? Analysis of the influence of the Chicago School on European Union competition policy

35. Kristian Roed Nielsen
Crowdfunding for Sustainability: A study on the potential of reward-based crowdfunding in supporting sustainable entrepreneurship

36. Emil Husted
There is always an alternative: A study of control and commitment in political organization

37. Anders Ludvig Sevelsted
Interpreting Bonds and Boundaries of Obligation. A genealogy of the emergence and development of Protestant voluntary social work in Denmark as shown through the cases of the Copenhagen Home Mission and the Blue Cross (1850 – 1950)

38. Niklas Kohl
Essays on Stock Issuance

39. Maya Christiane Flensborg Jensen
BOUNDARIES OF PROFESSIONALIZATION AT WORK An ethnography-inspired study of care workers' dilemmas at the margin

40. Andreas Kamstrup
Crowdsourcing and the Architectural Competition as Organisational Technologies

41. Louise Lyngfeldt Gorm Hansen
Triggering Earthquakes in Science, Politics and Chinese Hydropower - A Controversy Study

2018

1. Vishv Priya Kohli
Combatting Falsifi cation and Counterfeiting of Medicinal Products in the E uropean Union – A Legal Analysis

2. Helle Haurum
Customer Engagement Behavior in the context of Continuous Service Relationships

3. Nis Grünberg
The Party -state order: Essays on China's political organization and political economic institutions

4. Jesper Christensen
A Behavioral Theory of Human Capital Integration

5. Poula Marie Helth
Learning in practice

6. Rasmus Vendler Toft-Kehler
Entrepreneurship as a career? An investigation of the relationship between entrepreneurial experience and entrepreneurial outcome

7. Szymon Furtak
Sensing the Future: Designing sensor-based predictive information systems for forecasting spare part demand for diesel engines

8. Mette Brehm Johansen
Organizing patient involvement. An ethnographic study

9. Iwona Sulinska
Complexities of Social Capital in Boards of Directors

10. Cecilie Fanøe Petersen
Award of public contracts as a means to conferring State aid: A legal analysis of the interface between public procurement law and State aid law

11. Ahmad Ahmad Barirani
Three Experimental Studies on Entrepreneurship

12. Carsten Allerslev Olsen
Financial Reporting Enforcement: Impact and Consequences

13. Irene Christensen
New product fumbles – Organizing for the Ramp-up process

14. Jacob Taarup-Esbensen
Managing communities – Mining MNEs' community risk management practices

15. Lester Allan Lasrado
Set-Theoretic approach to maturity models

16. Mia B. Münster
Intention vs. Perception of Designed Atmospheres in Fashion Stores

17. Anne Sluhan
Non-Financial Dimensions of Family Firm Ownership: How Socioemotional Wealth and Familiness Influence Internationalization

18. Henrik Yde Andersen
Essays on Debt and Pensions

19. Fabian Heinrich Müller
Valuation Reversed – When Valuators are Valuated. An Analysis of the Perception of and Reaction to Reviewers in Fine-Dining

20. Martin Jarmatz
Organizing for Pricing

21. Niels Joachim Christfort Gormsen
Essays on Empirical Asset Pricing

22. Diego Zunino
Socio-Cognitive Perspectives in Business Venturing

23. Benjamin Asmussen
Networks and Faces between Copenhagen and Canton, 1730-1840

24. Dalia Bagdziunaite
Brains at Brand Touchpoints
A Consumer Neuroscience Study of Information Processing of Brand Advertisements and the Store Environment in Compulsive Buying

25. Erol Kazan
Towards a Disruptive Digital Platform Model

26. Andreas Bang Nielsen
Essays on Foreign Exchange and Credit Risk

27. Anne Krebs
Accountable, Operable Knowledge Toward Value Representations of Individual Knowledge in Accounting

28. Matilde Fogh Kirkegaard
A firm- and demand-side perspective on behavioral strategy for value creation: Insights from the hearing aid industry

29. Agnieszka Nowinska
SHIPS AND RELATION-SHIPS
Tie formation in the sector of shipping intermediaries in shipping

30. Stine Evald Bentsen
The Comprehension of English Texts by Native Speakers of English and Japanese, Chinese and Russian Speakers of English as a Lingua Franca. An Empirical Study.

31. Stine Louise Daetz
Essays on Financial Frictions in Lending Markets

32. *Christian Skov Jensen*
Essays on Asset Pricing

33. Anders Kryger
Aligning future employee action and corporate strategy in a resource-scarce environment

34. Maitane Elorriaga-Rubio
The behavioral foundations of strategic decision-making: A contextual perspective

35. Roddy Walker
Leadership Development as Organisational Rehabilitation: Shaping Middle-Managers as Double Agents

36. Jinsun Bae
Producing Garments for Global Markets Corporate social responsibility (CSR) in Myanmar's export garment industry 2011–2015

37. Queralt Prat-i-Pubill *Axiological knowledge in a knowledge driven world. Considerations for organizations.*

38. Pia Mølgaard
Essays on Corporate Loans and Credit Risk

39. Marzia Aricò
Service Design as a Transformative Force: Introduction and Adoption in an Organizational Context

40. Christian Dyrlund Wåhlin-Jacobsen
Constructing change initiatives in workplace voice activities Studies from a social interaction perspective

41. Peter Kalum Schou
Institutional Logics in Entrepreneurial Ventures: How Competing Logics arise and shape organizational processes and outcomes during scale-up

42. Per Henriksen
Enterprise Risk Management Rationaler og paradokser i en moderne ledelsesteknologi

43. Maximilian Schellmann
The Politics of Organizing Refugee Camps

44. Jacob Halvas Bjerre
Excluding the Jews: The Aryanization of Danish-German Trade and German Anti-Jewish Policy in Denmark 1937-1943

45. Ida Schrøder
Hybridising accounting and caring: A symmetrical study of how costs and needs are connected in Danish child protection work

TITLER I ATV PH.D.-SERIEN

1992

1. Niels Kornum
Servicesamkørsel – organisation, økonomi og planlægningsmetode

1995

2. Verner Worm
Nordiske virksomheder i Kina
Kulturspecifikke interaktionsrelationer ved nordiske virksomhedsetableringer i Kina

1999

3. Mogens Bjerre
Key Account Management of Complex Strategic Relationships
An Empirical Study of the Fast Moving Consumer Goods Industry

2000

4. Lotte Darsø
Innovation in the Making
Interaction Research with heterogeneous Groups of Knowledge Workers creating new Knowledge and new Leads

2001

5. Peter Hobolt Jensen
Managing Strategic Design Identities
The case of the Lego Developer Network

2002

6. Peter Lohmann
The Deleuzian Other of Organizational Change – Moving Perspectives of the Human

7. Anne Marie Jess Hansen
To lead from a distance: The dynamic interplay between strategy and strategizing – A case study of the strategic management process

2003

8. Lotte Henriksen
Videndeling
– om organisatoriske og ledelsesmæssige udfordringer ved videndeling i praksis

9. Niels Christian Nickelsen
Arrangements of Knowing: Coordinating Procedures Tools and Bodies in Industrial Production – a case study of the collective making of new products

2005

10. Carsten Ørts Hansen
Konstruktion af ledelsesteknologier og effektivitet

TITLER I DBA PH.D.-SERIEN

2007

1. Peter Kastrup-Misir
Endeavoring to Understand Market Orientation – and the concomitant co-mutation of the researched, the re searcher, the research itself and the truth

2009

1. Torkild Leo Thellefsen
Fundamental Signs and Significance effects
A Semeiotic outline of Fundamental Signs, Significance-effects, Knowledge Profiling and their use in Knowledge Organization and Branding

2. Daniel Ronzani
When Bits Learn to Walk Don't Make Them Trip. Technological Innovation and the Role of Regulation by Law in Information Systems Research: the Case of Radio Frequency Identification (RFID)

2010

1. Alexander Carnera
Magten over livet og livet som magt
Studier i den biopolitiske ambivalens