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**The shaping of public services through calculative practices: the roles of accountants, citizens, professional and politicians**

### **Introduction**

Calculative practices have assumed a marked significance in recent decades, coming to shape management practices, organisational processes and regulatory mechanisms in many organisational settings. There is substantial evidence of the influence of accounting work in, for instance, central and local government, hospitals, higher and further education. Such influence within the sphere of the State continues despite debates over the status of professional accounting expertise and critiques of the provenance, uniqueness and usefulness of accounting.

This special issue seeks to expand our understandings of the roles of accounting practices in the context of reforms to and within public service organisations, a research arena which may yield rich insights into the role of accountants and calculative practices in the shaping of social and economic life. The special issue includes a selection of papers which were initially presented at the 2018 New Public Sector Seminar in Edinburgh. The primary focus of the workshop was the role of accounting in framing and shaping everyday experiences of citizens, managers and policy makers in public services delivery.

As the papers in the special issue provide fresh insights into the ways in which calculative practices intervene in public services, and thus come to affect the experiences of such actors, they also offer important perspectives on how the latter act to resist, re-shape, re-define and change those very practices, or strategically and tactically use (or avoid the use of) accounting to impact the ways in which services are defined and delivered.

They thus offer a contemporary multi-faceted account on how actors, including politicians, accountants, boundary-spanners, professionals, citizens, and public managers, use calculative practices to make sense of the context where they operate, but also to influence it and bring about change. In turn, this allow us to appreciate the fundamental roles of translation played by calculative practices in connecting different actors, fields, and contexts, mediating between different values and interests and aspirations. In some cases, accounting will be the shared language used in inter-organizational negotiations, yet in others it will represent the filter for bringing users' instances to the attention of organizational actors, while in other cases the skilful use and non-use of accounting will allow actors to bring about or resist and escape change. The variety of cases analysed highlight the multiple ways in which calculative practices shape the context where citizens, managers, accountants and politicians operate, their actions and behaviours. It also shows how such practices represent important media, which those actors can mould and use strategically to re-think public services and the ways in which public interest is attained.

### **The papers in the special issue**

Funk and Karlsson's paper (this issue) sets the context for the special issue, reviewing NPM literature in Public Administration journals over the last 25 years. In their paper they point to the multiple meanings attributed to NPM reforms, making it more difficult to assess whether the initial reformers' intentions were fulfilled. They also show that most of the NPM debate is dominated by Anglo-Saxon perspectives, and emphasises only specific aspects of NPM reforms, such as

performance management. In spite of this one-sidedness, NPM appears to have colonized public administration debates, having become the “norm” against which alternative paradigms are discussed, and administrative models are described. According to the authors, NPM thus remains strongly “alive”, embedded in the ways in which public administration operate, and representing still a relevant future subject of scholarly investigation.

Focusing on resistance to NPM, Nyland et al (this issue) provide evidence on how Norwegian ambulance services, initially outsourced, were subsequently reintegrated as part of public health services, with the tactical use of accounting allowing the successful rejection of core features of NPM. In doing so, the paper also illuminates how the engagement of politicians and their use (and non-use) of accounting information shaped the actions of professionals, and their own use of accounting information. This provides interesting contributions to literature. On the one hand it shows that escaping NPM is possible, and provides a lucid account on how this can take place in practice, pointing to the important role of political resistance in such context. Moreover, it also highlights that politicians, often described as unenthusiastic users of accounting, are able to tactically mobilize or cut-off accounting numbers to promote alternative agendas.

Reilley et al (this issue) shifts the focus towards the relevance of users’ voice in orienting managerial actions in the delivery of public services. In their multiple studies of German hospitals and prisons, they highlight that users’ voices are actually filtered and translated through accounting practices, to “transform user opinions and concerns into numerical terms” (p. 1). Their study shows that accounting shapes processes of translations, making certain issues, activities, or needs more or less visible within and outside organizations. In doing so, they develop a two-step model of translation, whereby first users’ voice is translated into management objects (such as scores, rankings and indicators), which then become “useful” to organizations, to construct an image of performance, to gain financial leverage, or enact compliance. Interestingly, they show that, in addition to calculative practices, non-calculative forms and practices are also used to “account” for users’ voices, and especially to interpret and make sense of them, rendering them organizationally “useful” and relevant.

Firtin and Kastberg’ s (this issue) study similarly focuses on processes of translation, drawing on Latourian perspectives and on the concept of visualization to explore the ways in which accountigization is changing professional arenas. Looking at individual differentiated pay for teachers in Sweden, the authors draw on the concept of visualization to show how performance is made an element of individual pay and how accounting can be performative. Interestingly, their findings suggest that accounting performativity will be dependent on whether the accounting rationale will be perceived as legitimate by stakeholders, and whether the visualizations will be seen as relevant and useful by them. However, in the absence of those conditions, counter-performativity may take place and the success of changes may not be guaranteed.

The conditionality of performativity represents a central issue also in Guven-Uslu et al (this issue), who observe the role of calculative practices in the context of inter-organizational decision making, with a focus on boundary-spanners. Their study is set in the English NHS, where the commissioning of health services takes place in an inter-organisational space between purchasers and providers. Boundary spanners, including managers, accountants, clinicians, will use calculative practice in inter-organizational negotiations and decision making. The authors point to the existence of both formal and informal boundary spanners, and to the importance of reciprocity between calculative practices and ideals of government programmes in ensuring their performativity. Importantly, their study shows how performative actions evolve in situations where there is no particular performative device to meet the desired aims of performativity projects. It also highlights the conditions under which less central, peripheral, boundary spanners skilfully orchestrate financial and non-financial performance measures in designing alternative calculative practices.

The healthcare sector is also the context of Levay et al paper (this issue), who, drawing on insights from accounting, organization studies and sociology of quantification, identify possible new avenues of research into healthcare, with a specific focus on the micro-processes underlying quantified control in health care, focusing on “mysteries and paradoxes”, rather than “gaps”. In their paper they reflect on how numbers have been shown to create and shape reality, with quantification being far from a neutral exercise. They also discuss how numbers, giving the impression of precision and objectivity, can be very seductive, becoming even deceptive and ending up producing unexpected effects. Interestingly, and in line with the previous contributions by Nyland et al, Firtin and Karstberg, and Guven-Uslu, they point to the possibilities of control, but also evasion from it, offered by numbers. In identifying possible future avenues of investigation, the authors point to the importance of considering the multiplicity of controls and measurement systems which may be in place and the same time, looking at numbers as a shared language, and at how control through numbers interacts with diversity and gender, how numbers can be mobilized, but also resisted and escaped. The authors also suggest possible methodological and theoretical approaches which may be particularly suited to pursue such research ideas, including focusing on communicative acts and discourses, and taking a dramaturgical stance.

All in all, the contributions to this special issue confirm the centrality of quantification processes in the contemporary reality of public services, and that NPM is often the background for those evolutions. Yet, their emphasis the actors which either bring about or are the subjects of reforms, policies and services allow them to offer fresh knowledge and new insights as they observe closely how their actions and reactions are both shaped and, in turn shape, at times strategically and skilfully, accounting and calculative practices, causing resistance to, or bringing about changes.

While these studies add new important perspectives to our understanding of calculative practices and public services, they also point to possible new directions of research. More needs to be known on the roles of calculative and non-calculative practices, and of citizens, politicians, public managers, and accountants, in shaping and re-shaping public services, in the name of NPM, or other, alternative, administrative values. For example, these studies points to the importance of conditionality of performativity, and thus the need to better understand the conditions under which accounting becomes performative and comes to shape the reality of public services, including, among others, exploring in more detail micro-processes of translation. They suggest that it is important to look at how both calculative and non-calculative practices, accounting use and non-use are jointly mobilized. They also highlight the relevance of studying further how entrepreneurial, skilful actors and agents shape processes of change through calculative practices, and, especially, how they escape and resist them. Finally, they encourage us to explore further whether and how accounting can play an empowering role, especially for marginal, more vulnerable categories of actors, citizens and users, and under which conditions it may place constraints and limits to the expression of their voices and needs.