

Accountingisation of social care: the multiplicity and embeddedness of calculations and valuations in costing and caring practices

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Abstract

Purpose – This study aims to explore the calculations and valuations that unfold in everyday practices within social care settings. Specifically, the paper concerns the role of accounting in dealing with multiple calculable and non-calculable spaces within the case management process. The study sheds light on the multiplicity produced in constructing the client as an object through the calculations and valuations embedded in the costing and caring practices in social work.

Design/methodology/approach – This is a qualitative case study in a Swedish social care organisation, with a specific focus on the calculations and valuations within the case management process. The data have been gathered from 20 interviews with social workers, team leaders, managers and a management accountant, along with more than 36 h of on-site observations and internal organisational documents, including policy documents, guidelines and procedural lists.

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

Practical implications – The study might flag up for practitioners the possible risks and unintended consequences of depending too much on fixed guidelines and (performance) indicators since social work involves object multiples, which are always in diversity and changeable *in situ*. Considering the multiple dimensions within



the specific contexts could thus be helpful to mitigate such risks in the evaluation of social care processes and the design of (performance) metrics.

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

Keywords Performativity, Social care, Valuation, Accountingisation, Calculation, Multiplicity

Paper type Research paper

Introduction

This study concerns the calculations and valuations that unfold in mundane procedures in social care settings. Specifically, the paper concerns the role of accounting in dealing with multiple calculable and non-calculable spaces within the case management process. In everyday situations, this process involves calculations and valuations, for example, when deciding upon the eligibility of care beneficiaries, matching clients with measures, identifying client types, defining needs, making choices for involuntary treatments, de/prioritising, re/implementing and terminating cases. Within the chain that these activities constitute, it is a challenge to find a balance between determining the necessary measures to meet the client's needs and using the levels of available (economic) resources. This has consequences in the emergence of costing and caring as two distinct but interrelated practices (Llewellyn, 1998a; Schröder, 2019a, 2019b). The study will explore the calculations and valuations embedded within the case management process, constructing the client as an object multiple.

However, calculations in a social care context do not unfold smoothly. Tensions between accounting and social care organisations have been reported in terms of the (adverse) impact of accounting on the discretion of the social worker (Brodkin, 2008); between caring and costing (Llewellyn, 1998a; Schröder, 2019a, 2019b); and in relation to conflicts between standardisation and an increased need for individuality (Bracci, 2014; Wällstedt, 2020). The role of accounting in the context of social care has been portrayed as shaping professional work and values (Bukh *et al.*, 2020; Chow and Bracci, 2020; Schröder, 2019a, 2019b; Llewellyn, 1998b) in areas including the delimitation of the space for professional discretion (Brodkin, 2008; Lipsky, 1971). It has been found to have active agency, for example, as a means of control between and within organisations (Carlsson-Wall *et al.*, 2011), and as an organisational agent of change (Carlsson-Wall *et al.*, 2016; Bracci and Llewellyn, 2012). Such agency has been illustrated as having enabling power in the construction of accountable subjects (Bracci, 2014; Junne, 2018) and self-discipline (Junné and Huber, 2014). Linked to the contextual nature, an additional dimension is the increasing focus on (performance) measurements (Arnaboldi *et al.*, 2015; Lapsley and Miller, 2019; Grossi *et al.*, 2019), which has brought about the construction of calculative regimes (Habersam *et al.*, 2020) and calculative organisational actors (Goretzki, 2013). Such transformations of public sector organisations have been described as an accountingisation process (Power and Laughlin, 1992) documented in professional contexts (Kurummäki *et al.*, 2003; Lapsley, 2007). This has had consequences in the emergence of an increased focus on economic aspects such as budgets, costs per case, redefinition of clients, measures and service units, along with divisions in economic terms, such as cost levels, cost units and cost/profit centres (Jönsson and Solli, 1993; Chow *et al.*, 2019; Chow and Bracci, 2020). Similar tendencies have also been observed in Sweden (Johansson and Liljegren, 2020), relating to an increased focus on costing and the construction of calculable spaces. Meanwhile, social care services involve another central practice, that of *caring* (Llewellyn, 1998a). In contrast to costing, caring is

composed of non-calculable elements, such as definition of need, satisfying such a need with a matching measure and meeting legislative demands. Measuring caring thus relates to decisions and choices in relation to (de)prioritising what is worth performing to achieve *good caring*, i.e. valuation (Schroder *et al.*, 2021). Calculation (Callon and Muniesa, 2005) and valuation (Helgesson and Muniesa, 2013) are thus two interrelated concepts in the practice of accounting within social care. This renders (the role of) accounting problematic within social care as it deals with the rationalisation and standardisation of complex processes while simultaneously involving the non-calculable space of caring.

While touching upon the diverse roles of accounting, a common theme in previous studies remains the challenge of meeting the increasing demands and needs of complex, multidimensional socio-economic problems with limited resources and standard frameworks for solutions. While the existing literature has depicted accounting in a contested space between costing and caring, too much emphasis has been placed on considering them as a trade-off between two extreme poles of a continuum. However, as calculating and valuing things always entails diversity, there are different modes of accounting, and it can thus be too simplistic to consider costing and caring as two disjointed and homogenous poles. This has consequences in terms of neglecting their mutual constutiveness and complex relationship. Calculations and valuations are embedded in the costing and caring practices with the aim of constructing the client as an object. However, the formulation of a client as an object entails multiple facets – people, bodies and psyches, different ages, genders, health conditions, complex socio-economic problems, needs, support and measures, etc., and therefore necessitates the construction of more accounts *vis-à-vis* the emergence of newer facets. Accounting produces tensions in attempting to represent such an object since the absences may take diverse forms, resulting in the enactment of a variety of durable, but different, practices (Yu and Mouritsen, 2020). The client then becomes an *object multiple* (Mol, 2002; Yu and Mouritsen, 2020), which means that, in the accountingisation of social work, the client can constitute different and multiple object(s) depending on how the case is calculated and valued. With the aim of adding further knowledge to the understanding of multiplicity in costing and caring, and by probing calculations and valuations in relation to them, this study takes a processual approach to social care and asks *how calculations and valuations engage multiplicity in the construction of the client as an object within the chain of activities in social care case management work*.

In addressing the research question, this study's contribution lies in extending the discussion about the role of accounting in constructing the embeddedness of costing and caring in everyday social care work. In a slight contrast to the previous literature, which depicts them as a trade-off between each other (Llewellyn, 1998a, 1998b; Bracci and Llewellyn, 2012; Bracci, 2014), this study shows not only the dichotomous, conflicting and contesting areas between costing and caring but also the intersectionality, compatibility and embeddedness of multiple calculable and non-calculable spaces. In doing so, the study contributes to the previous discussion of accountingisation in social care by illustrating the embeddedness and multiplicity of calculations in costing and caring practices in constructing the client as an object multiple. The next section will introduce the theoretical concepts on which the study is based.

Accounting, calculations and valuations: a contested space

Accounting has been portrayed as a constitutive (Chua, 1995), affective (Boedker and Chua, 2013) and transformative (Miller and Power, 2013; Kastberg and Ek Österberg, 2017) organisational technology, which (re)constructs its own objects (Power, 2015; Firtin and Karlsson, 2020) in intended or unintended ways (Brorström *et al.*, 2004). These studies share the underlying argument that accounting is not about technical terms that are static and neutral but rather brings about certain consequences of shaping, forming its subjects and constructing

its own objects. The performative turn in accounting research (Skærbæk and Tryggestad, 2010; Vosselman, 2013, 2022; Themsen and Skærbæk, 2018; Boedker *et al.*, 2020) perceives accounting as constructed by the network of human and non-human actors, namely, by the socio-material arrangements (Callon, 1998). From a performative perspective, this means that accounting does not necessarily exist a priori but emerges a posteriori in the day-to-day activities of organisations (Ahrens and Chapman, 2007; Quattrone, 2009; Miller and Power, 2013; Busco and Quattrone, 2018). The performative approach to accounting is in line with its proliferative and transformative power in public sector organisations. Power and Laughlin (1992) coin the term accountingisation for this to demonstrate the trend for establishment of economic reason and the spread of accounting ideas in transforming non-calculable spaces into calculability. In the context of the medical profession, this was illustrated as the transformation (Lapsley, 2007) and hybridisation (Kurummäki *et al.*, 2003) of professionals. Accountingisation might thus be found in the tensions between costing and caring practices in the mundane everyday organisational activities of social work (Lewellyn, 1998a; Schröder, 2019b; Bukh *et al.*, 2020). Costing relates to calculability and includes budgets and costs per unit, case and measure. With the proviso that not everything is measurable, costing practice relates to a calculable space (Callon and Muniesa, 2005). Caring practice, however, involves elements, such as definition of need, satisfying such a need with a matching measure and meeting legislative demands, which constitute non-calculable spaces (Callon and Law, 2005). Accounting thereby produces tensions by making the non-calculable spaces of social care calculable. While costing is fundamentally about the calculation of money, caring can be found in valuing the efforts that are potentially of worth in relation to the *good* of the client (Schröder *et al.*, 2021). Measuring “the good” is therefore not about the calculation of money *per se* but entails a calculation of worth, which is valuation (Helgesson and Muniesa, 2013; Heuts and Mol, 2013). In these terms, both calculations and valuations are in play in social care accounting with regard to the costing and caring. However, envisioning calculations and valuations as following a neat process can constitute a flawed picture of the context. A contested space might therefore instead be expected in the separation of certain aspects of social care work into accounts, or in other words, reducing the reality into a calculable space (Star, 1983; Latour, 1987; Callon and Law, 2005; Callon and Muniesa, 2005), and amplifying the already reduced reality by attaching (more or less) value (Helgesson and Muniesa, 2013; Heuts and Mol, 2013).

The notion of calculation has its origins in the field of social studies of science and technology. In the search for how scientific work unfolds, Latour (1987) argues that performing science involves centres of calculations: The scientist (or the *calculator*) firstly *detaches* the aspects within a phenomenon or material object (such as copper) in isolation to base further calculations on it. Such aspects in isolation are then manipulated, transformed or *reconstructed* in certain ways (such as calculating the amount of copper in electrical resistance) to *extract a result* that would work universally (such as the formula of resistance). In this respect, the calculations are about reducing reality by describing it in terms of specific aspects of interest, mediating and transforming such descriptions within the organisational context, and redescribing them to conclude some generalisations to be applied not only for the *in situ* case but also for the other situations that are deemed to be similar. Extending this discussion, Callon and Muniesa (2005) describe the calculation as two interwoven moments in the same process:

- (1) qualification, which in the context of this study concerns descriptions of social work and caseworker into a single calculable space; and
- (2) (e)valuation, which concerns ranking the aspects of (calculable) elements of work such as those that are more important/visible/prominent in the performance setting.

The assessor is not in isolation but situated in a network of other actors, socio-material agencements (Callon, 1998), which also perform calculations. Such calculative devices compromise actors such as social workers, team leaders, managers, human resource managers, business controllers, union representatives, other municipal and regional actors, budgets and collective agreements (Firtin and Kastberg, 2020). Some of these calculative devices have been the outcome of previous calculations such as budgets, collective agreements and policies. On the other hand, some of them describing and meeting needs, for example, would be expected to be contested in the calculation as they entail non-calculability (Callon and Law, 2005).

Performing calculations is, therefore, embedded in making judgements of what to include and what not to include; in other words, attributing worth to objects to include them in the process or leave them out (Callon and Muniesa, 2005). In this respect, i.e. engaging with the non-calculable aspects of an object, accountingisation will also involve the calculation of worth. In the context of this paper, worth may be (countable) value, while value is the quality that renders something desirable or valuable. Valuation is thereby the search for whether (or not), and why, something has worth (Boltanski and Thévenot, 2006; Stark, 2009). Based on their readings of discussions about the *common good*, Boltanski and Thévenot (2006) argue that decisions are justified in a heterogeneity of different understandings from such worlds that produce a pragmatic solution, constructing a *situation* or a *moment* (Stark, 2009; Mennicken and Power, 2015). The moment may be a temporary agreement for that specific context, which can be due to another source of conflict in the future; a convention may consequently also construct its critiques. Valuing would, therefore, be embedded in the calculations in deciding on the *good* (Helgesson and Muniesa, 2013; Heuts and Mol, 2013). In a similar fashion, Chiapello (2015) claims that valuation is about making comparisons between two or more objects, situations or decisions to attribute a certain worth to them. Contested moments exist in valuations, and accounting for values is embedded within these contestations during everyday organisational practices (Mennicken and Power, 2015; Mennicken and Sjögren, 2015; Millo *et al.*, 2020; Plante *et al.*, 2020; Faulconbridge and Muzio, 2021). This can be illustrated as making a priority list and giving a numerical worth to the things that are more (or less) important. Evaluation, therefore, entails a process of comparing objects to re/describe them in quantitative properties, numbers or metrics, *commensuration* (for example, Espeland and Stevens, 1998). *Valuing* is thus about attributing those quantified elements some worth, for example, prioritisation of one object over another or allocating more (or less) material/financial properties. Valuing, therefore, becomes a second level of judgement to evaluate (Chiapello, 2015). For Chiapello (2015), this makes such a differentiation between valuing and commensuration solely a theoretical possibility, but not empirically. Placing an object on a metric scale or deciding upon the levels of financial support to be received by a client, for example, would therefore entail both valuing and commensuration, which unfold at the same time. As commensuration is about calculations, once the object is placed on a scale, ranking or list of priorities, it is then calculated further to attach some value. One might thus expect a continuous interplay between calculation and valuation in this respect. The calculation is embedded in valuation, while the valuation is an attempt to calculate the non-calculable by attributing worth. In the social care context, this means that calculations are central in constructing the client as an object and to be found in costing and caring practices. Costing thereby entails the calculations of (and use of) money, whereas caring concerns the calculation of worth (Figure 1).

In connection with valuations and accounting, Mennicken and Power (2015) depict a plurality of measurement and valuation practices, in which contests are expected and accounting is “plastic”. The plasticity implies that accounting can be shaped in many different forms but still be sufficiently solid and durable within the organisation (Mennicken and Power, 2015) and reified in navigating between such contestations (Mennicken and

Sjögren, 2015; Quattrone, 2015). Meanwhile, when constructing an *object multiple* (Mol, 2002), accounting will not only face multiple and simultaneous forms of the same object but also produce tensions in representing the forms when they are absent, resulting in a variety of durable but different practices (Yu and Mouritsen, 2020). This means that calculations performed in costing and caring practices to deal with the client as an object multiple will face such multiplicity and necessitate more calculations to include them, resulting in the proliferation of accounting (Power and Laughlin, 1992).

In terms of such a framework, and considering the performativity of accounting, decisions would be expected to face certain obstacles, or critiques, but also resolutions, or conventions. These may be visible in moments such as deciding upon what is included in, and what is excluded from, decisions relating to clients and definitions of needs, which measure would apply to which case or which unit would take the client. These moments involve both calculable spaces, such as the levels of costs and non-calculable ones, such as the match of measure with need, which is reminiscent of a contest between caring and costing (Llewellyn, 1998a; Schröder, 2019b). The calculations of economic aspects in this respect reduces the social work context, together with other multiple calculative devices, into a single platform: costing. The calculation of worth is, however, effectuated when dealing with the non-calculability of decisions in connection with providing a *good* service for the client, i.e. caring. As a separation between calculability and non-calculability would not be empirically possible (Chiapello, 2015), costing and caring are, therefore, expected to unfold and nest together in multiplicity. The assessor (caseworker, team leader, manager or *calculator*) would firstly disassemble the components of the *in situ* work, separating them into isolation, then manipulate and transform these components into some usable criteria, (de)prioritising them to redescribe the context while at the same time valuing them to extract *good* outcomes for the client. In terms of such a theoretical perspective, in the efforts to construct the client as an object, accounting would thereby be expected to be performative in the calculations and valuations embedded within the case management process. Meanwhile, representing the client, which is an *object multiple*, multiple calculations (of money and worth) would be expected to unfold, resulting in the production of multiplicity in relation to costing and caring practices.

Methodology

Research setting

This is a case study based on research conducted within a social care organisation in a large municipality in West Sweden. The responsibility for delivering social care services in

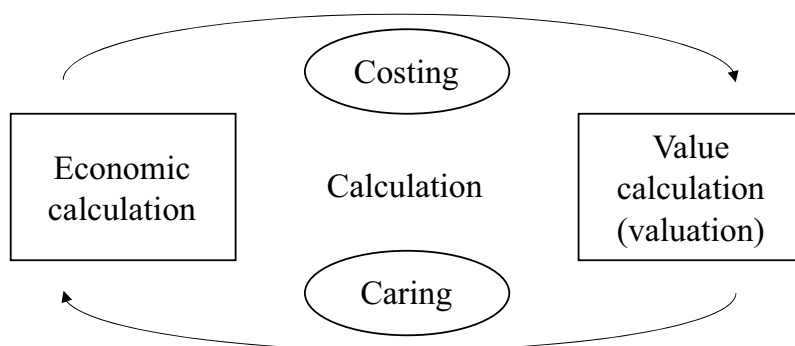


Figure 1. Interplay between calculation (Callon and Muniesa, 2005) and valuation (Chiapello, 2015) in costing and caring practices

Swedish public administration lies with the municipalities. It is, therefore, the decentralised social care organisations in municipalities that are responsible for maintaining the welfare of citizens and is specialised in a range of areas, including social support for disabled and elderly people, financial benefits, housing support, support in relation to domestic violence, child custody and protection and involuntary treatment of alcohol- and drug addiction. Decentralisation means that the organisation and processes of the social care services might show differences depending on the geography (the municipality concerned) and the case (what kind of measures and support there are at the inquiry). The social care organisation where the data were collected organised all its functions under two main departments, the individual and family care and economic support units. The individual and family care department had further divisions:

- supported living services for people with disabilities;
- children and family support; and
- care unit for adults.

The care unit for adults had a further subunit which was called “care unit for young adults”, which was responsible for the 18 to 25 age group. [Figure 2](#) visualises the hierarchy of these functional units. While the different services were organised under separate units, there were no sharp distinctions between units in the provision of care to the clients. Social workers described the fact that most clients’ needs did not match the functional boundaries of just one unit and that meeting these needs instead necessitated collaboration. The analysis in this study does not depart from the formal organisation of the different units but instead takes a holistic approach to understand how the client is constructed within the case management process in the social care organisation where the data were collected. Furthermore, the organisation was located in a city district with challenging socio-economic

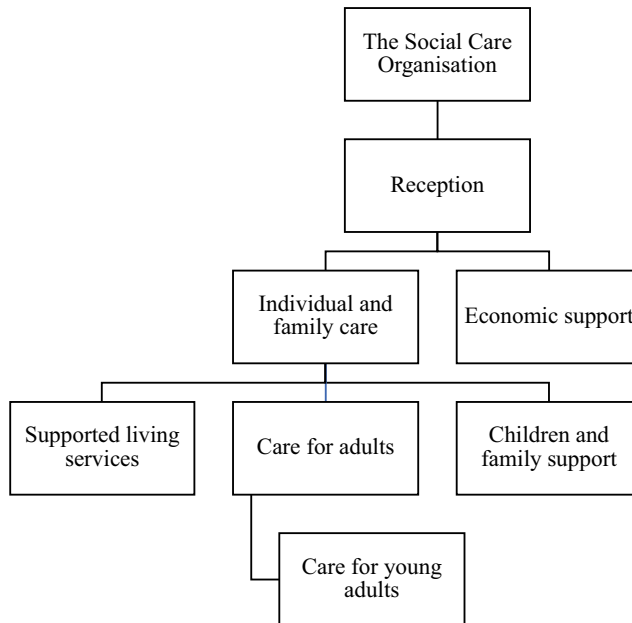


Figure 2.
The units in the social care organisation where data were collected

and socio-cultural problems, such as high unemployment and criminality rates, as well as segregation in terms of lower educational and income levels. The aim of selecting this specific social care organisation as a case study was to collect richer data within a challenging social work context.

The Standing Committees, constituted of elected politicians in each individual municipality, are the bodies responsible for decisions in social care in accordance with the Social Services Act (*Socialtjänstslag 2001:453, 2001*). However, some decisions can be delegated to the senior- and mid-level managers, and sometimes even social workers. At the same time, some specific case types concerning minors, the disabled and involuntary treatments are regulated and coordinated by laws such as the Social Services Act (*Socialtjänstslag 2001:453, 2001*), the Care of Young Persons Act (*LVU 1990:52, 1990*) and the Law of Mandatory Treatment for Abusers and Alcoholics (*LVM 1998:870, 1998*). The decisions regarding placements and measures to be instituted for such specifically regulated cases are taken by the Standing Committees. The role of the social worker in such cases is to conduct the investigation, specify the needs of the client, suggest a matching measure for the case and give the material to the Standing Committee to take decisions.

Data collection

To obtain a more in-depth understanding of the multiplicity of costing and caring in social work, a case study method has been adopted. The aim of a case study approach is to gain proximity to the empirical phenomenon, i.e. the case management process, to make sense of the daily practices within social care (*Flyvbjerg, 2006*). The empirical data have been gathered qualitatively from 20 interviews, more than 36 h of on-site observations and internal organisational documents. Interviews were conducted within three functional units. Three interviews were conducted in the Economic Support Unit (one caseworker, one team leader and the manager), three interviews within the Support Unit for Children and Family (one caseworker, one team leader and the manager) and eight interviews within the Care Unit for Adults (four caseworkers, three team leaders and the manager). Five additional interviews (four caseworkers and the team leader) were conducted within the subunit in the adult care unit called “Care for Young Adults” with responsibility for the 18 to 25 age group. [Table 1](#) summarises the number and length of the interviews, as well as the unit and role of the respondent and the pseudonym used in this study. Interviews have been conducted in a semi-structured manner with social workers, team leaders, managers and a controller. Semi-structured interviews have allowed the respondents to reflect on their everyday work situations, and the researcher to ascertain the contextual setting of the social care (*Kvale and Brinkmann, 2009*). During the interviews, focus was placed on listening to and understanding the opinions of the respondents. To prevent any possible misunderstandings, the interviews were recorded and later transcribed verbatim (*Silverman, 2013*). In addition to the recorded interviews, a number of shorter, informal interviews have also been conducted with the respondents during occasions such as lunch and coffee breaks, as well as during observations. The observations, on the other hand, have been conducted during performance appraisals and workplace meetings. Performance appraisals have enabled the researcher to understand which aspects of the work have been not only amplified, emphasised and prioritised but also reduced, simplified and omitted (*Star, 1983*). The aim of these observations of performance appraisal meetings was to comprehend the case management process while taking ethical considerations into account and not risking the identities of clients/beneficiaries. These meetings constitute the moments in which the work is valued, giving an opportunity for the researcher to understand the contested aspects of the social work and gather thicker data (*Schröder et al., 2021*). Additional observations were also made on several occasions and at workplace meetings, for example, during the internal training

Table 1.
List of interviews
conducted

No. of interviews	Role/Pseudonym	Unit	Duration in minutes
1	Caseworker 1	Care for adult	51
2	Caseworker 2	Care for young adults	61
3	Caseworker 3	Care for young adults	54
4	Caseworker 4	Care for young adults	67
5	Caseworker 5	Care for adult	93
6	Caseworker 6	Care for adult	68
7	Caseworker 7	Care for young adults	59
8	Caseworker 8	Care for adult	56
9	Caseworker 9	Economic support	56
10	Caseworker 10	Children and family support	56
11	Caseworker 11	Children and family support	60
12	Team leader 1	Care for adult	55
13	Team leader 2	Economic support	67
14	Team leader 3	Care for adult	59
15	Team leader 4	Care for adult	72
16	Team leader 5	Care for young adults	70
17	Manager 1	Economic support	52
18	Manager 2	Care for adult	80
19	Manager 3	Children and family support	54
20	Management controller		49
Total recordings (in minutes)			1,239

of social workers, roundtable discussions on organisational change and internal leadership courses. Table 2 illustrates the duration and date of the occasions observed. More informal observations have also been made before and after the interviews, and during lunch breaks with unit managers, team leaders and social workers when they were reflecting collectively on their everyday work. Data sources collected and used for the analysis in addition to the interviews and observations include internal documents, PowerPoint slides for internal training, guidelines and procedural lists for social workers, checklists and to-do lists, Excel sheets of salary reviews, and other official texts describing the work context. Additional documents have been obtained from the website of the municipality to keep the data updated in terms of the changes in formal structure of the social care organisation.

Table 2.
List of observations
attended

No. of observations	Date	Type	Duration in hours
1	26/08/2019	Workplace meeting	2
2	01/10/2019	Performance appraisal meeting	2
3	07/10/2019	Performance appraisal meeting	2
4	08/10/2019	Performance appraisal meeting	2
5	10/10/2019	Performance appraisal meeting	2
6	15/10/2019	Performance appraisal meeting	2
7	17/10/2019	Performance appraisal meeting	2
8	21/10/2019	Workplace meeting	2
9	22/10/2019	Performance appraisal meeting	2
10	05/11/2019	Performance appraisal meeting	2
11	19/11/2019	Workplace meeting	2
12	26/11/2019	Heath-day-event	8
13	02/12/2019	Performance appraisal meeting	2
14	10/12/2019	Performance appraisal meeting	2
Total (in hours)			36 (+)

Data analysis

The data collected have been analysed with a pragmatic constructivist perspective. Nørreklit *et al.* (2016) describe pragmatic constructivism as a practical lens through which to analyse ongoing organisational actions in a local context in which actor-reality construction is realised (or failed) by the subjective values of the actors. By adopting this perspective in the analysis of the data, the focus has been placed firstly on identification of the practices and then on assembling and reconstructing them into a coherent story describing the everyday case management process (Ahrens and Chapman, 2007). Moreover, as suggested by Nørreklit *et al.* (2016), the global narratives concerning costing and caring have been considered in terms of:

- how the actors have reflected surrounding these issues and created empathic engagements (Trenca, 2016); and
- how they have justified them, which has provided hints to identify the elements, dimensions and aspects to be valued, in other words, valuation registers (Heuts and Mol, 2013; Schröder *et al.*, 2021).

As suggested by Martin and Turner (1986), the analysis has been performed in an iteration between data collection and data analysis, and subsequently more data collection. The first set of data, consisting of interviews transcribed verbatim, observation notes and documents has been coded *in vivo*, with similar codes subsequently categorised thematically. These first sets of thematic groupings have been close to empirical content, and they have subsequently been compared as data collection proceeded (Martin and Turner, 1986). These codes include themes such as costly measures, complex and simple cases, cost centres, client-measure matching and professional expertise. Such an abductive process has also served as a thematic guide for the next interviews, elaborating unexplored aspects (Tucker, 2020). The themes generated in the first-hand analysis have thus been categorised as lower, and subsequently higher, abstractions, enabling analysis for further theoretical contributions (Martin and Turner, 1986). In the higher level of abstractions, the empirical themes were collected under theory-driven groupings, namely, calculation, valuation, costing, caring and their connection. In using this approach, focus has firstly been placed on the detailed descriptions and analysis of the data collected, and, once the data have been analysed, thematic categories were used to understand the various calculations and valuations. The data analysis has revealed the “calculation and valuation moments” (Callon and Muniesa, 2005; Mennicken and Power, 2015) within the case management process. These moments were specifically apparent in decisions on case classification, case matching and levels of measures in which multiple costing(s) and caring(s) have been observed (Mol, 2002; Yu and Mouritsen, 2020).

Costing and caring in the case management process

The case management has been observed to follow a process with different stages. Figure 2 illustrates the different stages of the same process. In each step, the relevant individual is (re)described as the client, and these (re)descriptions of the client relate to certain categories of specification, which subsequently relate to speciality units and subunits. In this sense, for an individual to be qualified as a client, a process takes place between individual citizens, other public services and authorities such as schools, police, health care and courts, different units within social care together with managers, group leaders and caseworkers within units, and standing political committees in local government administration. The case management process involves interconnected practices in constructing the client as an object. While calculations of money and worth are embedded in costing and caring practices, they are

found to interact and proliferate in different ways within each of these stages. In this context, three calculation elements were found:

- (1) transforming service units into centres of calculation;
- (2) constructing the accounts of calculation; and
- (3) establishing the cost-value calculations. (Figure 3)

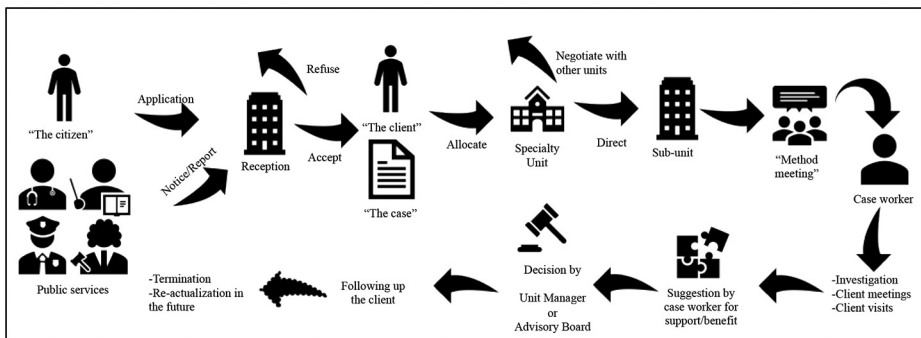
Service units as centres of calculation

The process starts with an individual citizen applying for social care. Alternatively, it may also start with a notice from other public services such as health care, schools, police force, courts or other social care units in another municipality. When a case is initiated as a result of a notice, it often comes with a specified category that corresponds to a specific speciality unit in the social care organisation, with the aim of enabling the client to obtain the *right treatment*. On the other hand, when the process is initiated as a result of an application, the valuations and calculations come into effect to match the case with the *right unit*:

In this unit, our work entails helping adults with alcohol and drug addiction problems. Cases almost always end up here when individuals with these sorts of problems apply for social care. We help and support the client with the necessary treatments. But it is also very often the case that such clients actually apply to get help with their financial or housing problems. We can provide housing to a certain degree in this unit, but at the same time, the real responsibility for such financial issues rests with the economic support unit. We then send the case back to the reception for reassessment. But the fact that the majority of cases end up here and represent costs is a problem for us. (Case Worker 8)

This demonstrates the fact that in the efforts to describe clients' needs, one prominent calculation element is the separation of service types between units. The social worker reports that while the adult unit provides housing for clients with drug and addiction problems, the economic support unit is the service provider for housing needs and that this unit should bear the costs. The separation of units determines where the client is placed in relation to legislative demands (right client in right care unit to match the need) and in relation to costs (right client in right care unit, and therefore in the right cost centre). However, not all cases were described as straightforwardly, relating to a single cost and care centre, making it difficult to draw clear distinctions between service units. Clients such as "drug-addicted adult with economic and housing problems" are the cases which are dependent on negotiations between the function units and the reception as to whether the case is dealt

Figure 3.
The process from
application to
termination



with in either adult, economic support or disability units. Here, difficulties were described by identifying the case type, as well as the complexities in the description of need. It was not clear to the reception and caseworker whether it was the addiction that had resulted in an economic problem for the client or vice versa, and accordingly, what care would be provided for the client by which unit. Although both the care unit for adults and the economic support unit can provide housing for a client with addiction problem, determining which unit would bear the costs depends on how the client is described. Here, costing and caring are observed not as opposites but rather as mutually constitutive. This observation is in line with previous research in social care accounting (Chow *et al.*, 2019; Schröder, 2019b). While having the *right client in the right unit* is justified in helping them with the *right treatment*, at the same time, having *less clients* in the same unit is justified by having *less cost* for the unit, and thus more resources for the existing clients. Such a blend between caring and costing is justified by “a case means costs, more cases mean less support for the existing clients, but more in total costs” (Team Leader 1). Such a mutual relationship between costing and caring is evident not only during the placement of the client into a unit but also during the further stages within the case management process:

Costs become an issue in situations. For example: “Our costs here have now risen substantially over last year. What difference can we make? Are the wrong people receiving the wrong measures? Are the wrong people in the wrong place? Should that person be in another unit? Or why don’t they move on?” We shouldn’t have people here forever. You receive some help for a certain amount of time to help you to move on. If you are not able to proceed, then we have to investigate whether the case concerns lifelong disabilities. If that is the case, then you move to a functional disability unit. Otherwise, the budget would also be incorrect and then it would look like we have very high costs with a person who ends up in the wrong unit. (Manager 2)

This shows that, while the costing is a result of calculation in that it becomes a visible issue when it stands out from the average, it is also a matter of valuing the levels of caring by constituting a reasonable length of time for the treatment of the client at hand. This implies that, while the clients are singularised in a time dimension, costing and caring are complementary to each other (Llewellyn, 1998a; Schröder, 2019b, Firtin and Karlsson, 2020). Moreover, the units face complex cases relating to multiple categories and, therefore, multiple cost units, resulting in contestations between the reception and the speciality units. There are frequent negotiations between units about which unit is to be responsible for the case, and not least the costs surrounding it. This reveals the fact that constructing the client as an object for caring and costing necessitates framing the case within the boundaries of different service units. However, calculation of unit-client match involves numerous complexities and ends up in multiple forms in between different speciality units and reception due to the presence of multiple facets of the client as an object multiple (Mol, 2002; Yu and Mouritsen, 2020). While matching the case relates primarily to a (*caring*) unit to ensure that the client receives the right treatment and measure in accordance with the legislative demands, at the same time, it is also about finding an appropriate (*cost*) unit for budgets and cost levels. However, lower numbers of clients and clients that take less time in a unit still entail allocating more resources for the existing clients in the same unit. This reflects the role of units as calculation centres (Latour, 1987), not only through engaging in the calculations of economic aspects in which time per case becomes a singularised indicator but also through constructing the calculations of worth in which having more time for the existing (and lesser) clients is valued more highly than having more clients and being able to spare less time for them. On the one hand, this shows that there are moments when costing and caring can not only be compatible but also when they are contesting. On the other hand,

it also shows the multiplicity of the unit – that it is described both as caring and costing depending on the interplay between calculation and valuation.

Constructing calculation accounts

In the efforts to formulate the client as an object, a variety of accounts were constructed to enable the calculation. The mutual interplay of costing and caring was also observable in these accounts. Once the relevant case has been matched with the respective unit, it is then directed further to subunits and finally to the individual caseworker. In this respect, one prominent account that has been observed is the numbers of cases per social worker. The caseworker is given responsibility for the case by the team leader during a specific meeting called the “method meeting”. The number of cases per caseworker was observed as indicating the basic criterion in matching the case with social worker:

We have young adults here, always 20 cases ongoing at same time, and 25 in the adults group. In the economic support unit, there can be up to 60 cases. (Caseworker 5)

The number of cases that a caseworker has differs dramatically from one unit to another. For example, the cases that are handled by the economic support unit are less complicated than those in other units, such as the one for young adults. This relates firstly to the understanding that the caseworker is expected to have more or less cases depending on the unit in which he/she is working. But it also indicates that, as in the case of length of time, the numbers of cases become a singularised platform. Respondents described this in terms of the *complexity* of cases:

There are some cases that are really tough because you do not know what to do because the person feels really bad. It can be someone who is suicidal, calls numerous times, and is sad and angry all the time, making it difficult for you to manage the case [. . .] you do not know exactly how you should proceed and what measure to implement [. . .]. Another type is the one where so much is going on around the case that you have lots of administrative work, and it is stressful as there is a lot to do, but not because the client is difficult or you are affected personally during the case, but simply because of there being so much to do [. . .]. It takes so much time, with calls from so many professionals, you need to attend numerous meetings, and so forth. (Caseworker 5)

While the smaller number of cases indicates that the social worker has more complex cases, the complexity is described in at least two ways. On the one hand, it is considered in terms of uncertainty surrounding the case, difficulties in categorising the client type and need, and thus matching the client with the *right* measure. This shows that, despite the efforts to establish stable accounts and singularise and reduce the client into these accounts (Callon and Muniesa, 2005), complexities emerge in making the client fit into them. On the one hand, complexity has to do with the existence of multiple actors and sub-tasks. This was evident in the collaboration of different professionals in describing the need and finding the measure to match such a need. A further account is the personal relationship and the level of affection between social worker and client. In this context, a new facet of the object emerges, the angry client, for example. On the other hand, the multiplicity makes the client a new object in the presence and absence of various facets, paving the way for the emergence of a variety of practices, such as numerous meetings, more administrative tasks and professional collaboration (Yu and Mouritsen, 2020).

In addition to the complex cases, another client account concerns specific cases that are particularly demanding for the social worker. There are the cases in which compulsory treatment is enforced for either adults (*Lag om vård av missbrukare i vissa fall, generally abbreviated as LVM*) or minors and young adults under 21 years old (*Lag med särskilda bestämmelser om vård av unga, generally abbreviated as LVM*):

We assess LVM cases as onerous ones. They are often comorbid, that's what we call them, that they have drug addiction in combination with serious psychological problems. They are a group in society that often falls between two stools. It is really difficult to proceed with psychiatry, very tough to collaborate between different professionals, clients don't manage to turn up for meetings, it becomes very difficult to proceed with the treatment, you often get stuck. (Caseworker 6)

Alongside the similar cases relating to compulsory treatment regulated by law, the LVM cases emerge as a specific account. While this has to do with the elements that engender the complexity, such as uncertainties, workload, administrative burden and intra-professional collaboration, the individual characteristics of the client also become prominent. As described by the caseworker, the combination of problems necessitates the involvement of other professions, including medical, in the calculations. In this context, calculation of efforts that would be successful in advancing the treatment of clients that are a danger to their own life are more predominant than costing. Meanwhile, costing is embedded in prioritising these efforts through budgets, i.e. through value for money assessments (Llewellyn, 1998a). Moreover, additional client accounts, for example, anger, suicidal tendencies and unwillingness to collaborate, are emergent in the calculations, labelled "comorbidity" by the respondents. This shows that prior tensions produced by calculations in the matching of client with a service unit are still in play even when dealing with the client within the unit due to the presence of multiple simultaneous facets of the object (Yu and Mouritsen, 2020). This produces more accounts of calculation within the case management process, as calculating and valuing the construction of client types becomes more complex and as the client, as an object multiple, cannot fit into single frameworks and boundaries of service units. What this means is that the reduction of individual characteristics when matching a case with a unit is amplified in the later stages during the case management process. This demonstrates the interplay of reductions and amplifications of the elements within the calculation (Latour, 1987; Callon and Muniesa, 2005). Comparing the cases between the different functional units and within the same unit appears to show a hierarchical relation extending from the easier cases to the complex ones. In this respect, a distinction was observed between the difficult cases and clients. While the newly emerging dimensions simultaneously necessitate newer registers specifically to manage what is *beneficial* for the case at hand, ending up with a proliferation of more accounting (Power and Laughlin, 1992).

Another account that enters the calculation is the juridical framework. Managing compulsory cases is regulated by law, which means that social workers need to prioritise the arrival of such cases over others in terms of time and money:

Child unit LVU cases have the most expensive measures, foster families for example. We also have other clients who cost us a lot, for example, when we use measures provided by direct procurement. Costs for the measures have never been in question for these cases because we have to do it, it is a legal obligation. However, there are also other things, for example, offering coffee or eating something together with the other clients. When meeting young people, it becomes a bit more comfortable if you offer them lunch while talking to them and looking into their eyes and listening to them. We stopped offering lunch and coffee because they thought it was costing too much. (Case Worker 10)

A direct relationship is initially visible in this description between the type of case and costing in terms of legally regulated case types (such as LVM and LVU), which are high priority. On the one hand, these cases are often complex in terms of the involvement of a range of actors in describing the need of the client and potentially a cure and/or care. This complexity makes valuation of the cases more difficult due to the diversity of interpretations by actors in deciding which efforts are worth providing in a *beneficial outcome* for the client – or the patient through the involvement of medical professionals (Helgesson and Muniesa,

2013). On the other hand, the legal framework becomes a single platform into which the cost calculations are reduced (Callon and Muniesa, 2005), thereby decreasing complexity. This means that, despite the fact that such cases are complex due to the existence of legal frameworks, they take priority, *ipso facto*, over the other cases, not only in terms of financial aspects but also time spent by the caseworker.

A further account is in evidence, namely, *expensive clients*. While costing and caring are handled in terms of the core aspects of case management, i.e. measure and need, at the same time, a different types of caring and costing, i.e. offering coffee and lunch, is also emergent for the other cases. In this match, case management concerns categorisation of clients and creation of specific accounts for the client types. These relate not only to the units (such as economic support unit or support for the disabled) but also easy and complex cases and those that are legally regulated. These are ultimately reduced to numbers, i.e. the number of cases per social worker, enabling the comparisons. Costing and caring are multiple and range from dealing with complex problems, in which the calculation and valuation range from life-threatening conditions to offering coffee, where the level of “comfort” is attributed importance. While costing and caring are in line for cases such as LVM and LVU, for the *easier* cases, tensions arise as prioritising the former also entails deprioritising the latter. They are thus not only calculated in terms of benefits and resources but also valued differently in terms of conducting *good* social work (Schroder et al., 2021).

Establishing the cost-value calculations

Once the caseworker receives a case, the next step is to decide which measure is to be implemented for the client. In this match, calculations were observed not only in ascertaining the appropriate measure for the client in accordance with prior accounts, such as legislative demands but also when allocating the levels of measure. Meanwhile, calculations were embedded in costing and caring, which is to say that they concerned calculation of costs in financial terms and calculation of worth in terms of the well-being of the client. This is primarily evident in the descriptions of the need and the efforts put into finding the *right* (levels) of measure to meet it. In this context, the caseworker investigates whether the client *is entitled to the measure*. For social workers, the information gathered from client meetings, home visits, along with previous information about the client in information and communication technology (ICT) systems and from external partners are the elements included in the calculation of such eligibility:

I think it is it is very difficult to put your finger on it and be one hundred percent sure. That is why this is still called assessment, i.e. you make an estimation [...] to determine which measure is best. It is not scientific research, but it is an assessment by a social secretary based on collecting information from the health service, police, schools and other parties. The assessment is based on the facts which produce a picture and an opinion based on that perception. (Caseworker 3)

A *good investigation* was often described not in terms of its methods but rather in its presentation, which is to say, how well it is reported in the ICT system. This was observed to be related to the fact that the investigation reports constitute the supporting evidence for the decision concerning whether the client would (or not) be entitled to a measure. Additionally, they also serve as supporting documents for determining which measure is to be implemented for the client. At the same time, the investigation is highlighted as being a cornerstone in finding *the right measure*. Once it is determined that the client is entitled to a measure, then the caseworker investigates further which measure is the right one. Although the information from different stakeholders is used as a basis for calculating and valuing the client’s eligibility for the measure, the assessments are still uncertain in relation to finding

the levels for measures for the specific client within this chain of activity. The uncertainty, on the other hand, is reduced by the professional discretion of the social worker:

To some extent, I am the one who decides on the measure because it is still me who is familiar with the case. So, I have to make an assessment of which company can actually suit the client's need the best [. . .]. Sometimes clients do not know exactly what the measures are, and they might submit a vague application which is not very specific. At the end of the investigation, I conclude: "Oh well, this is what you need. You might need a youth therapist." (Case Worker 4)

In the caseworker's description, while on the one hand, the efforts made to assess the "best measure" matching the need of the client are visible, on the other hand, the need is described by the caseworker. Moreover, costing appears to be absent *vis-à-vis* caring in the description of the need. However, in the next stage, the importance of costing is evident as a central theme. Having described the need, the caseworker is supposed to decide on the measure to be applied for the client. In this match, the discretion the professional has in defining need is limited in terms of the application of the measure for the client:

We do not get a fixed amount for the measures. It is, it should be, the need of the clients that applies. But firstly, provided it fits the need and they are available, we should start by looking at our existing internal measures in this unit, because they don't cost anything [. . .]. Secondly, we use other measures available within the municipality, for which all units pay. Thirdly, we have what are called non-procured measures, which we bring in through direct procurement and only use in special cases as they are more expensive [. . .]. We still have to keep track of such things with costs, we have to make comparisons and always assess which is most suitable based on costs and on what they can deliver. (Team Leader 3)

In this respect, a hierarchy has been observed in choosing between measures based on the different levels of costs. The cost of measures rises from the internal ones to those that are non-contracted. As the measure becomes more expensive, the approving actor also changes hierarchically from caseworker to the standing committee. In this respect, costs are observed to be a central theme in the categorisations of both measures and of the actors providing the approval. While on the one hand, the social worker refers to the fact that the need is the governing criteria in this match, on the other hand, the levels of cost delimit professional discretion in the decision-making. This is in line with the previous findings concerning the weighting of costing in shaping professional work (Bukh *et al.*, 2020) and values (Chow *et al.*, 2019):

I expect the caseworker to start by looking at the easier and cheaper alternatives rather than the measures which take time and are very expensive [. . .]. It is mostly about our housing-placement initiatives, which are the biggest from a cost perspective. Because there is a budget, and so we know where to focus, it will either be more expensive or we will save money, as well. Call it the indicators that we are aiming for in the future. (Team Leader 2)

More than simply delimiting professional discretion (Brodkin, 2008), the levels of costs in finding and matching the right measure for the client emerge as a means of control and a performance indicator. While the social worker is expected to look for the cheaper measures, the use of higher costs (such as housing) is problematic in terms of caring for certain case types. This shows that the "needs of the client" still exist in relation to costing in this measure-matching process, revealing the multiplicity of value objects (Yu and Mouritsen, 2020). Such an aspect is evident once the management controller provides notification of priorities:

We follow up the units by checking the numbers in the data system. If, for instance, we were to look at the adult unit, we firstly start checking how many LVM cases there are, how many

housing places there are, how many days there are in these placements, and similar measures which consume the bulk of the budgets [...] (Management Controller)

The “need” is connected to an additional account, i.e. the case categories. A different blend of costing and caring is visible here. Information provided by the respondents enabled the observation that the internal measures were often used for the easier cases, which are simultaneously the least costly ones. On the other hand, it was observed that for more difficult cases, such as LVMs and LVUs, it is more frequently the case that new contracts were established with the private sector, producing greater costs for the unit. More complex and *difficult* cases are given priority, not only in terms of measures from a cost perspective but also in *measuring* from a control perspective. A different dimension emerges in terms of caring. Lower costs for the *easier* cases means allocation of more resources for other cases, which consequently implies more care for the complex cases. The matching of measure and client thus unfolds in-between the multiple ways of calculating the cost and benefits, while making visible the description of the case and its constructed value. The valuations are, therefore, observed within the swings between the two poles of determining entitlement to a measure and whether the measure is the right one, while at the same time costs emerge as the single platform into which these complexities are reduced.

Concluding discussion

This article concerns the embeddedness of accounting in everyday practices in the social care context (Llewellyn, 1998a; Ahrens and Chapman, 2007). More specifically, the study addresses how the client is constructed by calculations and valuations embedded within the costing and caring practices of social work. The case management process involves interconnected practices in managing the client as an object, such as describing the need, matching the case with the unit and deciding whether the measure matches the need described. In doing this, valuations have been embedded in calculations of worth, ultimately adding to the organisational complexity. In contrast to depicting costing and caring in a trade-off (Llewellyn, 1998a, 1998b; Bracci and Llewellyn, 2012; Bracci, 2014), this study observes the intersectionality, compatibility and embeddedness of calculations and valuations in costing and caring practices, thereby illustrating the multiplicity within each practice (Yu and Mouritsen, 2020).

The empirical analysis has revealed three “moments” in a process perspective (Stark, 2009; Mennicken and Power, 2015), illustrating the work between client, measure and caseworker. In doing this, calculations and valuations have been observed to unfold in this process, from being received as a citizen to becoming a client, defining client types and case categories, matching with the specific cost unit, and, once this match is accomplished, ascertaining the right measure for the right client. Calculations and valuations embedded in costing and caring have attempted to construct the client as an object, which materialises in a process involving a range of human and non-human actors such as caseworkers, team leaders, managers, medical professionals, case types, needs and measures (Quattrone, 2015). These factors were made visible in the assessments concerning the eligibility of an applicant, deciding on the measures and their levels, allocation of numbers of cases per social worker and rankings of cases in terms of their importance, emergency and complexity. However, challenges were also observed in the efforts to construct the client as an object. “The comorbid client” is one example. Difficulties in describing the client produce tensions in describing the case with a single category and thereby matching it with a specific service unit. This engendered confusion in pinpointing specific needs and consequently in matching with the measure. While efforts to formulate the client as an object (Power, 2015) have entailed calculations aimed at singularising the client into case

category/measure/cost accounts (Callon and Muniesa, 2005), the client was too “dynamic” to fit into single frames due to the multiple facets that simultaneously render the client as an object multiple (Mol, 2002).

There are two closely related, but different, aspects in costing and caring (Llewellyn, 1998a; Schröder, 2019b; Bukh *et al.*, 2020) involving calculability and non-calculability (Callon and Law, 2005). While costing relates to a calculable domain (i.e. calculation of money), caring is non-calculable (i.e. calculation of worth), necessitating the (e)valuation of efforts to reach conclusions to ensure “good caring” (Schröder *et al.*, 2021). These aspects were evident in the assessment of need and in determining which measure was to be implemented for which case categories. In this context, it is not only the costing (such as levels of measures, unit budgets and case categories) that has been involved but efforts have also been observed in finding unit, social worker and measure, matching the need of the client to provide good caring. While costing and caring are contested in some moments, such as when “more clients mean less service for the existing ones in one unit”, there are also some moments when they support each other, such as in LVM and LVU cases. What this shows is: firstly, costing and caring are dichotomous, but not necessarily opposites, and that there could be situations where they are compatible with each other (Chow *et al.*, 2019; Schröder, 2019b). Secondly, costing and caring can be multiple depending on how the client is calculated. For instance, while caring may range from “offering coffee” to placement of clients for involuntary treatment, costing differs in the sense that the client is redescribed in terms of time (such as “lifelong client”) and finances (such as “costly measure”). Again, multiplicity is evident in the formulation of the client as an object since the client becomes different objects in different contexts (Mol, 2002). These are dependent on the various calculations and valuations since there are different contextual elements included (such as the “comfort” or life condition of the client) and excluded (such as in the case of a hierarchy of measures), showing us the multiplicity of costing and caring practices *vis-à-vis* the presence and absence of different forms of the client as emerging objects (Yu and Mouritsen, 2020).

Accounting was found to be performative (Vosselman, 2013, 2022) in the way that accounts were constructed through the calculations embedded in the classifications, categorisations and attachment/detachment of cases and units, respectively; as well as in the valuation of such accounts by attributing properties, for example, the difficulty and complexity of cases, and costly and hierarchically ranked measures. Accounting is performed in the constructions of these “plastic” registers, which are easily changeable, but solid enough to be acted upon (Mennicken and Power, 2015). The multiplicity produced by the object multiple has brought about the construction of different accounting that represents the client in terms of different objects (Robson, 1992; Yu and Mouritsen, 2020), which include legal aspects, fairness in relation to personnel and social considerations. Moreover, new accounts are always in play, for example, with the emergence of different types of caring and costing such as “offering coffee and lunch”, case categories such as “comorbidity” or negotiations between units and reception concerning the placement of a client who does not match with a clear case category. When such new, emergent and unexpected accounts are the case, new calculations are needed, and hence more accounting. In the way that accounting is related to representing organisational life in figures (Latour, 1987; Robson, 1992), the calculations are related to constructing and (de) prioritising such representations (Quattrone, 2015).

This study thus contributes to the literature on accountingisation (Power and Laughlin, 1992; Kurunmäki *et al.*, 2003) by illustrating the embeddedness and multiplicity of calculations in the daily practices of social care. It has previously been demonstrated that the role of accounting within the social care context produces numerous consequences, such as enabling power for the actors (Bracci, 2014; Junne, 2018), restricting and delimiting the

social workers' professional discretion (Brodkin, 2008; Chow and Bracci, 2020) and transforming the underlying assumptions into specific focuses and (neoliberal) programmes (Carlsson-Wall *et al.*, 2016; Chow *et al.*, 2019). However, while the accountingisation of social care has been addressed by the effects of accounting, we do not know much about how it begins and unfolds. By attempting to unpack accounting in the everyday work of social care, this study extends the accountingisation concept as a part of an ongoing organisation, materialised within the calculations of money and worth. These calculations are thereby embedded in costing and caring, which can be reconsolidated as also shown by previous research. These calculations have the aim of constructing the client as an object, whereas the client as an object multiple becomes a different object in another context, hence necessitating more calculations. This produces a variety of costing and caring practices depending on the way the client is constructed, ultimately resulting in the proliferation of accounting(s) and accountingisation in social work.

This might lead some potential practical implications to be drawn from this study. As shown, social care accounting deals with *object multiples*. This means that accounting produces more accounting in the efforts to represent the numerous facets of the object when they are present at the same time or (at least, some of them) absent. The (performance) metrics to be used within the context of social care might, therefore, always risk being reductionist in achieving "good care". This is because the object at hand becomes another object depending on how it is calculated and valued. As the study shows, the client was, for instance, "too dynamic" to fit into rigid categories, classifications and metrics, with efforts to represent him/her in such categories, thereby falling short and thus resulting in the construction of more categories. In these terms, the study might flag up for practitioners the possible risks and unintended consequences of depending too much on fixed guidelines and (performance) indicators since social work involves object multiples, which are always subject to diversity and changeable *in situ*. Considering the multiple dimensions within the specific contexts could thus be helpful in mitigating such risks in the evaluation of social care processes and the design of (performance) metrics.

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