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Accounting and accountability in an Italian social care provider

Contrasting people-changing with people-processing approaches

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Abstract

Purpose – This article aims to focus on one of the most intriguing issues related to the public sector reforms: the accountability systems. In particular the paper aims to deal with the relationships between accounting-based reforms, forms of accountability, and people-changing or people-processing approaches to service provision within Italian social work.

Design/methodology/approach – The paper draws on the accountability and people changing/processing literature to interpret and discuss the evidence gathered in an in-depth longitudinal case study conducted in a social service public organization between 2007 and 2009.

Findings – The article reveals that the case study site had developed two distinct groups of services: “Territoriali” and “Residenziali”. “Territoriali” engage in a traditional mode of social care, they provide professional support to clients with, sometimes, quite intractable problems, and aim to modify clients’ characteristics, behaviour and attitudes. In contrast, “Residenziali” deal with, and often outsource, more standardized care packages in the form of residential care, day care and some home-based services. The accounting reforms were received very differently in these two areas. “Territoriali” was resistant to the changes but, in large part, “Residenziali” embraced them. The article then argues that this reflected the extent to which each service area was willing and able to implement a people-processing rather than a people-changing approach. The adoption of the people-processing method had profound implications for the ways that accountability was both experienced and delivered in the services.

Originality/value – This article deals with the under-researched area of social care. It integrates two literatures not previously articulated together: accountability and people changing/processing. A three-year longitudinal study is presented, enabling an in-depth appreciation of the changes affecting social services and the differential responses to accounting and consequent shifts in accountability in two contrasting service areas.

Keywords Accountability, Accounting, People-changing, People-processing, NPM reform, Public sector reform, Social services, Italy

Paper type Research paper



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The research was partly supported by the University of Ferrara “Iniziativa di Internazionalizzazione di Ateneo – Start-up 2009. The paper is a joint one, the sections can be attributed as follows: Background: social services in Italy and the ASP; Research methods; Accounting an accountability at F-ASP: an analysis to Enrico Bracci; Introduction; Discussion; and Concluding comments to Sue Llewellyn.

Introduction

The primary objective of this paper is to explore the impact of accounting reforms on Italian social services. Our major interest, in terms of impact, is to identify any changes to accountabilities. We do this through relating accountabilities to two different ways of delivering social services: people-changing and people processing.

Professional social workers play a key role in democratic welfare societies in assisting disadvantaged citizens (or people in varying stages of crisis) to cope better with their difficulties and, ultimately, lead more satisfying and more productive lives[1]. In tax financed systems, such as Italy, social services consume a large and increasing percentage of public money, up to 20-25 per cent of local authority spending (Istat, 2010). Throughout all advanced democracies, a major aspect of new public management (NPM) has been to demand greater accountability for outputs and outcomes to justify the monetary inputs into the welfare budget (Broadbent *et al.*, 1996; Hood, 1995; Power, 1992). These governmental demands for “more accountability” have been mobilised through accounting-led efficiency initiatives (Best, 2008; Humphrey *et al.*, 1993; McSweeney, 1988; Jacobs, 1998, Pollitt, 1993).

NPM reforms focus on formal accounting-based technologies (i.e. performance evaluation systems, accounting procedures, and controlling/co-ordinating mechanisms) as a means to enhance accountability in the public sector. These contractual and economic logics permeated the domain of social care where professional accountability had held sway and providers had been remunerated in ways that were divorced from cost efficiency measures (Broadbent *et al.*, 1996; Llewellyn, 1998). Accountability is far from being a mono-dimensional concept (Mulgan, 2000; Hall *et al.*, 2007; Shenkin and Coulson, 2007). For example, professional accountability tends to be lateral rather than hierarchical, in contrast, managerial accountability is more top-down (Gray and Jenkins, 1993, p. 57). Due to the impact of new forms of accountability on service delivery in the public sector, it is essential to consider both the imperfections (Roberts, 2009) and limitations (Messner, 2009) of accounting-based accountability. Indeed, the use of accounting measures alone to evaluate service delivery goals can limit accountability, as there is abstraction and de-contextualisation from complex organisational realities. Frink and Klimoski (1998) showed how differing organisational values may lead to different perceptions of the same formal accountability systems. They, therefore, called for more comprehensive forms of accountability which are not only accounting-based. Managerial accountability may have unintended consequences, discouraging creativity and flexibility, resulting in decreased risk-taking and a diminished ability to deal with cognitive complexity (Lerner and Tetlock, 1999). Moreover, formal managerial accountability may pressure individuals to behave in ways that are not in accord with professional standards (Hall *et al.*, 2007). In this paper we explore these issues in the context of the shift from professional to more managerial accounting-based forms of accountability in social services.

Notwithstanding the extensive literature on the consequences of accounting-based accountability for the public sector, social services have rarely been investigated in this context (as notable exceptions see Jönsson and Solli, 1993; Fowles, 1993; Llewellyn, 1998; Llewellyn and Saunders, 1998). The introduction of accountability through accounting-efficiency imperatives poses particular problems in social services. Outputs

and outcomes are difficult to define and even harder to measure in cost terms (Llewellyn, 1998; Llewellyn and Saunders, 1998). Moreover, in social services, substantive outputs and favourable outcomes depend heavily on the active cooperation of the clients served (Stewart, 1990). Such co-production is a crucial feature and can be explained in three stages (Larsson and Bowen, 1989). First, professionals need to gather information from the client to define the service needed. Second, the way the client engages with the service has a crucial impact on outcomes. Third, social work clients are frequently non-collaborative, owing to physical or mental impediments. Consequently many, indeed probably most, social work clients are “hard to serve” and are often distinguished by the “wickedness” of their problems (O’Toole, 1997; Llewellyn, 1998). Successful co-production is difficult and can often only be achieved through “people-changing” (Hasenfeld, 1972, 2000; Schmid and Hasenfeld, 1993) where social workers attempt to impact on the capabilities, behaviour and attitudes of their clients. “People-changing” also relies on professional autonomy and judgment to customise the service to meet the client’s unique personality and needs. A “people-changing” approach is, therefore, characterised by high cost, high customization, long staff/client time and, therefore, few transactions. Such low productivity and high cost outputs may not meet accounting-based accountability demands for a more cost efficient service.

The alternative to “people-changing” is “people-processing” (Hasenfeld, 1972, 2000; Schmid and Hasenfeld, 1993). People-processing does not aim to change social work clients rather they are classified to accord them a status in relation to a service which will be delivered outside the boundaries of social services. People-processing involves low customisation, a relatively short staff/client time and is, therefore, as compared to people changing, low cost. Moreover, a people-processing approach translates relatively easily into cost accounting-type efficiency measures. Although, clearly, service delivery may be on a continuum between people-changing and people-processing, we, nevertheless, found these concepts useful heuristics in our case study.

We focus on new structures and accountability measures in an Italian social service organisation – the Azienda di Servizi alla Persona (henceforth, ASP), owned by three municipalities. Since the introduction of accounting-led changes the structure of the ASP has dichotomised[2]. This clear division in Italy enabled a more focussed exploration of any differential responses to the accounting reforms[3]. There is now a group of services (*Territoriali*) that deliver social support to children and adults in their own homes and also engage in professional intervention with regard to wicked client problems. Then, another group of services (*Residenziali*) deal with (and sometimes outsource) elderly residential care, some home care services to the elderly and adults, residential/day care to adults and children and delivers economic assistance (e.g. poverty cheques, rent support and meals-on-wheels). Our objective is not to test the people changing/processing framework (this would not have been possible on the basis of a single case study) but to ascertain its explanatory power and, hence, assess the usefulness of the framework for future research in social work. Against the theoretical background provided by the concept of accountability and the people changing/processing framework, the research questions are:

- What has been the impact of the accounting reforms on this Italian social care provider?
- Did these accounting reforms result in changes to provider accountability?
- Did “*Territoriali*” and “*Residenziali*” respond in similar or dissimilar ways to the accounting reforms and can any differences be understood through a people changing/people processing theoretical framework?

Our data indicates that *Residenziali* embraced the accounting-led efficiency changes much more readily than did *Territoriali*. We argue that these differences stem from the extent to which the two agencies were willing and able to adopt an accountability regime which was underpinned by a people-processing rather than a people-changing approach. We discuss the possible impact of this development on the future effectiveness of service delivery for clients and the changes this may bring to professional accountability, autonomy and ethos in social work.

The structure of the paper is as follows. The first section describes the main characteristics of Italian social services, from both professional and economic perspectives. Then, the paper sets out the theoretical background to the case study through the concepts of accountability, people changing/people processing and welfare organisation. The third section explains the case study design and methodology. The findings with respect to *Territoriali* and *Residenziali* are presented in the following section. The discussion explores the empirical evidence in the light of our theoretical approach, summarises the shifts in Italian social services to a people-processing approach and links these with associated changes in accountability. The concluding comments assess what the future may hold for accountability in social services.

Background: social services in Italy and the ASPs

Social work is now globalized, being an integral aspect of any advanced welfare state (IASSW, 2002; Weiss and Welbourne, 2007). Nevertheless, Etzioni's (1969) assessment of social work as only a semi-profession is still pertinent, the development of social work has been accompanied by a drive to achieve higher professional status (Weiss and Welbourne, 2007). Despite the uneven success of the professionalization process within social work, research indicates that, across diverse cultures, aspirations to greater professional status are strong and act as a powerful motivating force behind the development of professional organisations, ethical codes and knowledge generation (Weiss and Welbourne, 2008). Some governments, however, have challenged the role of social workers through implementing policies which reflect an ambivalent view of their work (Dominelli, 1996). For example, the NPM reforms introduced by the UK government have substantially changed social work, undermining professional standards and introducing managerial values and priorities (Kirkpatrick, 2006). This increasing managerialism adds weight to the argument that social workers function primarily as agents of social control for the state, as they intervene in the lives of the disadvantaged in order to shield more privileged citizens from the effects of poverty, mental health problems and general social unrest (Halmos, 1970; Heraud, 1973; Burman, 2004).

In Italy, the social workers' professional body was recognized in 1994 (Law 23rd March 1994, n. 84). This represented a turning point as it signalled legitimacy and

heralded better prospects for the profession within Italian society. In 1998, the Code of Conduct of Social Workers was released, stating the profession ethical principles. According to this Code of Conduct, the aim of social care is to support clients in addressing their problems. The ultimate objective of social work is to enable clients to attain self-determination and embrace positive freedom including a sense of responsibility for decisions and actions. Social work is seen as crucial to support the growth of autonomy in clients. Attaining self-sufficiency is thought to enhance clients' well-being. These statements are common to the other eighty nations associated to the International Federation of Social Workers (see www.ifsw.org for details). Thus, a people-changing approach is enshrined within the code of conduct for social work and is linked to the continued professionalization of social workers.

Recently, the Italian social service have come under particular government scrutiny to improve their levels of efficiency and effectiveness. Law n°328/2000 and decree-law n°207/2001 defined a new institutional setting for social care organisations. The reforms also created a new institutional actor, the ASP, with the intent to improve the way social services were provided. The ASP was intended to be more efficient and flexible, a type of organisation where professionals could achieve their potential, through taking on private management styles. The creation of ASPs locates the responsibility for the organisation and the delivery of social services at the Municipality level. Every Municipality can opt for direct provision or it can devolve services to an external market provider. Most of the social care in several Italian Regions is now provided through ASPs, these are autonomous entities normally owned by the Municipalities. The Emilia-Romagna Region through the regional law n°3/2003, introduced a NPM-like reform bringing about further accounting and accountability innovations for ASPs. If the old and new regimes are compared the differences are clear (see Table I). Previously, the only accountability document was a cash-based budget incorporating an end-of-the year report on expenditures incurred. No other accountability systems were invoked. Hence, accounting and accountability technologies were at a minimum level, similar to the situation that is still found in the Italian local government (see Panozzo, 2000; Caccia and Steccolini, 2006).

Accountee	Accountor	Accountable for	Accountability type
Municipality	Voters	Quantity, quality and cost of services	Public
ASP Board of Directors	Municipality	The terms of the service level agreement	Hierarchical/ Contractual
General manager	Board of directors/ Municipality	Cost and rationalization of services	Hierarchical
Contract manager	General manager	Cost	Hierarchical
External provider	Contract manager	Terms of the contract	Contractual
Service manager	General manager	Cost and rationalization of services	Hierarchical
Social worker	Professional service manager	Quantity, quality and cost of services	Professional/ Hierarchical
Social worker	Social worker	Professional standards	Professional

Table I.
The ASP's accountability relations

From 2007, accounting technologies were gradually diffused, and are now fully operational within the ASPs. Accrual accounting was introduced first, then a system of responsibility centres and cost-accounting for services. The ASPs are required to account for their levels of efficiency, effectiveness and economy in the delivery of social care without diminishing their capacity to create public value (Borgonovi, 2005; Deidda Gagliardo, 2002). The relationship between ASPs and the Municipalities is on a contractual basis, the quantity, quality and prices of services are defined through service level agreements (SLAs). The ASPs are accountable to the Municipality and wider stakeholders (i.e. the region, clients' caregivers and some not-for-profit organisations). In terms of accountability, the ASPs have to report their financial position and performance, through a profit and loss statement and a balance sheet, and also through an annual performance report on the quantity and cost of services provided. Another recent innovation is the compulsory requirement for a social report. Internationally, social reporting is normally a voluntary practice (Farneti and Guthrie, 2009), rather than an obligation. The inclusion of a social report, therefore, renders the ASPs' accountability systems more extensive than those of other countries.

Some of the accounting technologies impact directly on the work of service managers and social workers. The pay and career prospects of general managers, care-managers and other personnel are linked to service performance through a management by objectives system. In the context of an ASP, professional service managers (trained and qualified in social work) are responsible for the delivery of a particular service (e.g. adult social services) and for the activities of the social workers within this service. Professional service managers are now budget-holders, they are accountable to the general manager and the board of directors for resource consumption and results attained. In consequence, their results are evaluated on a performance, rather than a professional basis. Performance-related pay was introduced for professional service managers, social workers and administrative staff. According to the stated Municipality aims, general managers appoint professional service managers (also sometimes referred to as care managers); they may also dismiss them if this can be justified on a performance basis. Table I depicts the accountability relationships which followed the reformed organisational and governance structures. The Municipality is accountable to the general public for meeting needs but also for the costs of delivering the services to meet those needs. The aim for the Municipality is to fulfil the political mandate of the voters. The Municipality is also both the owner and the regulator of the ASP, so the accountability relations between the two are somewhat ambiguous. The ASP is contractually accountable to the Municipality (through SLA), but there is also a hierarchical accountability, given that the ASP Board of Directors is elected by the Municipality.

Social workers and service managers are all professionally qualified so the accountability relations between them are multifaceted, there is a hierarchy but there are also peer interactions. Hierarchical accountabilities will focus on outcomes, specifically the numbers of cases judged to be successful or unsuccessful. Professional ethics and norms, however, will mediate assessments. Between "front-line" social workers accountability relations are purely peer-based. Professional discourses, norms and code of conduct are to the fore, accountability is lateral and informal, drawing on

anecdote and narrative to account for events which discriminate successful from unsuccessful cases.

The ASP studied for this research (henceforth, termed F-ASP) went through the above described comprehensive reform of social services in the Emilia Romagna Region. The F-ASP manages a budget of some €20 million and employs about 144 people. Its services cover three Municipalities (one large, two smaller), serving some 140,000 inhabitants. The internal organisation, dependent on formal line management, is depicted in Figure 1.

The Board of Directors (BoD), composed of three members, is appointed by the three municipalities. The General Manager is appointed by the BoD. The F-ASP is structured in a functional manner with both professional service managers (elderly, adult and children) and administrative managers (quality and control, financial, procurement and human resource management).

The F-ASP introduced the new accounting technologies gradually from 2007, beginning with accrual-based accounting. Shortly after, the newly appointed General Manager started a process of organisational change aimed at eliminating the high budget deficit inherited from the previous management. Table II summarises the accounting and accountability innovations introduced in F-ASP.

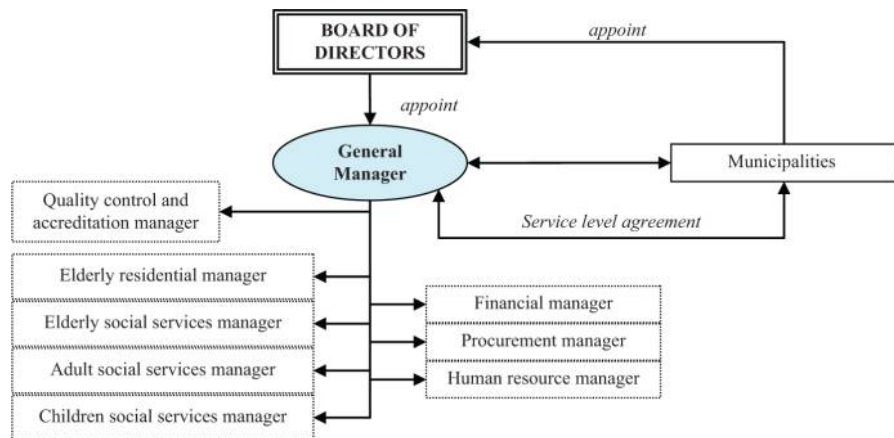


Figure 1.
– The internal organisation of F-ASP

Tools	Pre-reform	Post-reform	Year of introduction
Cash-based budget	Yes	No	
Accrual budget	No	Yes	2007
Responsibility centre accounting	No	Yes	2008
Profit and loss statement and Balance sheet	No	Yes	2008
Social reporting	No	Yes	2009
Cost accounting	No	Yes	2009
Performance reporting	No	Yes	2008-2009
Management by objectives and performance-related pay	No	Yes	2009

Table II.
Accounting and accountability pre-and post-reform

In line with these changes in accounting practices, from 2007 to 2009, administrative employees increased from 18 to 22 (from 12 per cent to 15 per cent of employees, and from 9 per cent to 13 per cent of the budget), a junior controller, the financial manager, an accountant and a general administrator were appointed during this period of time.

Comparing accountability in people-changing and people-processing organisations

Accountability is a distinctive and universal feature of any social organisation; giving an account of oneself is central to core social relationships (Tetlock, 1985; Frink and Klimoski, 1998; Butler, 2005). Governability and evaluative inquiry both depend on account-giving mechanisms. A formal account is just one of the possible accountability styles, others include intimate (used in a dyad or small group), casual and informal (used among peers), consultative (when the knowledge of one party is unknown or problematic to the other) and frozen (an extreme type of formal account where the exchange takes a constrained or scripted form) (Scott and Stanford, 1968, p. 46). Whatever the form it takes, to ask someone to give an account is to hold certain expectations about what this person should be able to explain, justify and take responsibility for (Cooper and Owen, 2007). Hence, every account, both in terms of style and content, reflects the negotiation of role identity (Scott and Stanford, 1968, p. 59).

The professions represent a specific cultural context for account-giving and role identity (Friedrich, 1940; Abbott, 1983; Lucas, 1993). Professional accountability is distinguished by deference to expertise where reliance must be placed on the technical knowledge of experts (Sinclair, 1995; Mulgan, 2000). Thus, within the professions, accountability frequently references judgment through adherence to internalized professional standards and forms of self supervision regardless of external scrutiny or monitoring (Cummings, 1978; Mills and Posner, 1982; Romzek and Dubnick, 1987). Hence, professional accountability is identified as autonomous role responsibility (Hart, 1968, pp. 212-214; Lucas, 1993, pp. 193-194) where the role incumbent controls both work content and work conditions (Friedson, 1970, p. 136). The form of responsibility perceived by the professional role incumbent may be quite personal and specific (Lindkvist and Llewellyn, 2003). In professional roles, the locus of accountability is, therefore, internal as are the accountability processes, which are more informal, lateral and focussed on outcomes and professional standards. Such informal, professional accountability relies on codes of ethics, moral values and professional norms (Alvesson, 1989; Frink and Klimoski, 1998; Bracci, 2009). Moreover, such professional values as collegiality, integrity, pursuing the public interest, working altruistically, service and loyalty to community and profession (O'Toole, 1993, p. 3; Pratchett and Wingfield, 1994, p. 9) call for a broad concept of accountability. Professional accounts, particularly in the caring occupations, tend to take the form of narrative "reasons for conduct" and/or "explanations for outcomes" (Laughlin, 1996). Such narrative accounts are not usually demanded by work contract but take place within socializing, professional communities (Laughlin, 1990; Roberts, 1991). "Reasons for conduct" are explicable primarily within the espoused values of the professional community; outside of this community they may have no special relevance (Boland and Schultze, 1996). "Explanations for outcomes" may address a wider audience than the

professional community but they are still rooted in the accepted norms for effectiveness which prevail in professional cultures (Jönsson and Solli, 1993).

As argued above, in social work, as in other caring professions, there have been increasing tensions between the exercise of informal, narrative, casual or lateral accountability and demands for more formal contractual accountability and cost control through accounting measures focussed on efficiency rather than effectiveness (Fowles, 1993, p. 97). Such demands are at variance with the people-changing approach, described earlier (Hasenfeld, 1972, 2000; Schmid and Hasenfeld, 1993). First, any organisation delivering services which involve co-production and people-changing requires more resources than a simple people-processing approach; people-changing takes time and, therefore, increases staff costs and tends to lower productivity (Llewellyn and Saunders, 1998). Second, in a people-changing type of organisation, the core tasks aim to modify the characteristics, behaviour and attitude of clients (Sandfort, 2003). The outputs and outcomes of goals are inherently uncertain and hard to measure owing to both task uncertainty (how to achieve the desired outcomes) and work-flow uncertainty (difficulties in predicting client arrival, time to deliver the service and client exit patterns) (Slocum and Sims, 1980). Third, people-changing is directed towards effectiveness rather than efficiency (Hasenfeld, 1972, 2000, Schmid and Hasenfeld, 1993). In a people-changing type of service the work-flow and task uncertainty are relatively high. Professional workers are requested to exert autonomy and responsibility in carrying out the tasks. The attainment of autonomy implies control both over the content of work and the terms and conditions of employment (Friedson, 1970, p. 136). It has been demonstrated that the higher the degree of task and goal uncertainty and the more accountability is delivered through effectiveness rather than efficiency, the lower the relevance of formal accounting-based controls (Mills and Moberg, 1982; Modell, 1996).

Such arguments are consistent with accounting as a calculative mode of cognition. For accounting to be applied there has to be something to calculate. Efficiency is a calculable input/output ratio. If costs are the input measure and numbers of clients processed the output measure then it is clear that accounting can be mobilized in cost-efficiency calculations. Such calculative modes of accountability make stronger truth claims than do narrative "reasons for conduct" (Boland and Schultze, 1996). Costs and numbers of clients served may be calculated without reference to professional values. Moreover, these numbers can be assimilated and audited outside of the moral community. The availability of audit and the exclusion of values advances accounting's claims to objectivity (Ahrens, 1996).

The people-processing approach offers concrete opportunities for alignment with formal accounting measures focussed on cost-efficiency. In people processing organisations, interventions shape clients' lives, not by changing them, but through mediating access to a range of external services. Compared to people changing, people-processing does not aim to modify behaviour (for example, changing clients' child care practices to avoid potential abuse). Rather people-processing assesses clients' eligibility for services against preset criteria. If clients meet the criteria they are directed to an external agency (e.g. sending potentially abusive parents for child care counselling). The people-changing/processing distinction is, therefore, highly relevant

to the accountability measures for the service as accountability for the effectiveness of any therapeutic interventions falls not on social services but on outside agencies.

Hasenfeld (1972) identifies four tasks for people-processing, namely:

- (1) client assessment for the existence of a condition that legitimates an action;
- (2) client evaluation to determine the appropriate action alternatives;
- (3) choice among the alternatives; and
- (4) client relocation to a new social setting.

The most important consequence of a people processing approach is that any attempts to change the characteristics/behaviour/attitudes of clients are carried out outside the boundary of social services by the market unit to which client is transferred. In a people-processing organisation, social work activity becomes much more administrative and standardised. The social worker prepares a dossier on the client, negotiates with them about their classification (or status disposition) and transfers them to the chosen external provider (Hasenfeld, 2000). The number of clients assessed and transferred can become a measure of efficiency. Any claims to effectiveness depend on the response of the external receiving units to the clients' needs. A private sector market unit may try to lower their costs by hiring less skilled workers and/or provide a less professionalized environment thus lowering motivation and increasing personnel turnover (Schmid and Hasenfeld, 1993). In the longer term, the risk is that service effectiveness may be reduced, unless social services maintain costly quality control over external agencies. Within social services, the prevalence of more administrative, standardised and routine tasks risks the de-professionalization of social work. Table III, below, summarises the contrasts between people-processing and people-changing.

We thus surmise that any shift from people-changing to people-processing in social services may have consequences for accountability and accounting. Equally, changes in accountability and accounting practices may result in shifting between people-changing and people-processing modes. After next describing the research methods, we set out our empirical evidence on the impact of accounting-led reforms on accountability and people-changing/processing approaches in Italian social services.

Variable	People processing	People changing
Type of product	Altered status	Behavioural change
Technology	Classification-disposition	Socialization-resocialization
Locus of technology	Organisational boundary	Intra-organisational
Work-flow uncertainty	Medium	High
Task uncertainty	Low	High
Relative duration of staff-client encounter	Short term	Long term
Risk of reducing effectiveness	High	Low

Sources: Adapted from Hasenfeld (1972, 2000); Schmid and Hasenfeld (1993)

Table III.
People changing and
people processing
organisations compared

Research methods

The choice of F-ASP as a case study met two criteria: access and relevance. The general manager agreed full and open access; this enabled the three-year longitudinal study. The setting was relevant to the research agenda (Scapens, 2004), F-ASP was a site where organisational, accounting and accountability changes were about to start. In this sense, the case is unique, but the changes occurring are comparable to similar worldwide NPM reforms across the public sector.

This study was conducted through a triangulation of methods, namely: semi-structured interviews (see Table IV for details of interviewees), participant observation and documentary analysis. The research began in May 2007, and continued until December 2009. Given that the primary focus of the study is to investigate how the constitution of F-ASP was associated with changes in accounting and accountability, a longitudinal case study was the most appropriate research method (see, for example, Pettigrew, 1990; Dawson, 1996).

The first round of interviews, in 2007, probed participants' experiences of organisational transformation, in particular their views on accounting and accountability innovations. During 2008, the interviews explored the way in which both professionals and managers perceived the development of the accounting tools and accountability measures. The last set of interviews enabled a sharper focus on accounting and accountability practices as they became more firmly embedded.

The interviews typically lasted between one and two hours and took place in the conference rooms and offices where the participants carried out their daily work. Most were audio taped, notes were taken where participants considered the issues under discussion controversial or sensitive. To validate the notes and transcripts, the participants were asked to confirm, modify or amend them. This approach proved useful in stimulating additional discussion on certain themes (Bloor, 1978). This empirical material was also augmented through personal contact with many employees at different levels of the organisation. Once the data had been reviewed, the interview transcripts and notes were coded manually to identify both common issues and any particularly noteworthy or unique instances (see, Ahrens and Dent, 1998).

Interviewee	2007	2008	2009	Total
General manager	1	2	2	5
<i>Administrative officers</i>				
Controller	1	2	1	4
Financial manager	1	1	1	3
Procurement manager	1	1	1	3
Residential care manager 1	1	2	1	4
Residential care manager 2	1	1	1	3
Social care manager 1	1	1	1	3
Social care manager 2	1	1	1	3
Social care manager 3	1	1	1	3
Social worker 1	1	1	1	3
Social worker 2		1	1	2
Social worker 3		1	1	2
Total	10	15	13	38

Table IV.
Interviews conducted during the case study

However, understanding organisational members' responses to events may also require researchers to complement the often rationalized accounts offered in interviews with participant observation (Czarniawska and Joerges, 1996). At F-ASP there were opportunities to observe professionals and managers both during official meetings and when engaged in formal and informal discussions. This enabled assessment of the degree of consistency between participants' interview accounts and their real-time interactions. In addition, preliminary findings were presented in informal discussions with key participants on several occasions between 2007 and 2009 (see Yin, 1984). In consequence, as advocated by Laughlin (1995), the final interpretations emerged through dialogue between researchers and researched.

In terms of documentary analysis, F-ASP granted full access to the internal filing systems throughout the research project. The re-organisation plan, service level agreements, budgetary documents, accounting reports, Board of Directors minutes and work process documents were all obtained. Publicly available information concerning F-ASP was also gathered (i.e. Municipality documents and regional statistics on social services).

Accounting and accountability at F-ASP: an analysis

In this section, we present our empirical evidence on the impact of the accounting and accountability changes at F-ASP, we structure this around the distinction between the *Territoriali* and *Residenziali* type of services (described in the introduction). *Territoriali* accounts for 34 per cent of the total social services budget, *Residenziali* for 53 per cent, the remaining 13 per cent is spent on administration.

Accounting and accountability in the Territoriali services

In F-ASP, the *Territoriali* services comprise: social care for adults and children, and elderly care for clients with high levels of need (e.g. dementia). In *Territoriali* the social workers deliver support and also engage in professional intervention with regard to "wicked" or intractable client problems. Social care of children and adults encompasses physical and mental disabilities, and cases of abuse and/or drug and alcohol addiction. Children's social care differs from children's residential or day care (residential and day care are organized through *Residenzialisee* next section). In children's and adults' social care, social workers meet with clients in their own homes (in the case of children the parents or guardian will also be present) to evaluate their needs and develop a personal care plan to meet these needs. Care and support is then funded on the basis of this care plan.

The accounting data for F-ASP in 2007 and 2008 show that *Territoriali* overspent their budget, appearing to be "out of control". The 2008 budget was the first in which the responsibility for the costs of services was pushed down decisively to care-manager level. However, at the "front line", responsibility accounting encountered resistance and difficulties. Echoing arguments on the inappropriateness of cost accounting when delivering accountability in professional services (Mills and Moberg, 1982; Modell, 1996), one of the service managers argued that budget containment was incompatible with her professional role:

If I receive a request to provide care for an infant with evidence of abuse and risks to his/her physical and mental status, I have to do this, I have no professional choice, even if it means

overspending the budget. . . the budget is the last thing I look at before evaluating whether or not to admit a client to the service (Social service manager 3).

The above quote reveals a misalignment between accounting imperatives and professional ethics grounded in a primary accountability to the client. Indeed, as Jönsson and Solli (1993) argue, it is often seen as the mark of a “real” caring professional that they ignore financial constraints. When accountability is solely to the client in an immediate risk situation, accounting is an obstructive control mechanism which creates tension and resistance. This points to problems in coupling cost to care in social services (Llewellyn, 1998), and demonstrates why care managers seek to maintain the priority of the latter over the former.

In *Territoriali* even the administrative staff had concerns about the pace of the accounting reforms and their appropriateness within a professional setting. This procurement manager underlines the distinction between the public and private sectors:

For almost three years we have been continuously under pressure to introduce new tools and processes. I feel, I do not know where we are going. I understand that some of the changes were useful. Still, I want to affirm that we are not like a firm (Procurement manager).

Some social workers envisaged that the accounting reforms signalled a downgrading of their professional status and threatened their ability to practice ethically. Social work professionals, previously employed by the Municipality, were free to decide whether or not to enter F-ASP. In 2007, some 20 employees decided not to join. Although this next social worker stayed, he expresses the on-going fear that the new structure constitutes an attempt to change the fundamental status of social work (c.f Fowles, 1993: 97):

I fear this is only the beginning of a loss of public sector ethics and orientation. I see many problems arising from this, I do not want to put myself in a situation where I am forced to compromise my professional values. . .all I can hear is talk about cost containment, control and the budget, When are we going to discuss services and the interventions needed to solve the tremendous social problems that affect our community? (Social worker 1).

This above quote shows that, in *Territoriali*, some professionals thought that the focus of accountability (the “for what” aspect) was shifting to resource costs rather than outcomes achieved. Staff argue that accountability should be for the effectiveness of interventions (see Hasenfeld, 1972, 2000, Schmid and Hasenfeld, 1993). Moreover, the above social worker points to the neglect of professional narratives (discussions of interventions) through the focus on “talk” about accounting. Many social service managers were on the defensive regarding the costs of their services. They were aware that providing services “in-house” was more costly than outsourcing but upheld professional accountability for caring against what they saw as a private sector economic and calculative imperative:

We are under siege. . . Our costs may be higher, but what about professionalism and the fact that we are public and we care about the person. We do not pursue only personal economic objectives (Social service manager 1).

The above quote reveals awareness of the links between accounting and market logics (Oakes *et al.*, 1998). Accounting cannot capture the professional value of “care for the

person" (Laughlin, 1996). For the next respondent, in terms of "care" and effectiveness, accounting was an irrelevant and exogenous variable (the "accounting book") that, at best, could only try to quantify that which was not quantifiable. If called to account through accounting only half of their clients could be cared for within the service:

With this budget, I can only satisfy half of my clients. If I kept to the budget I would be obliged to refuse assistance to people that need it. That would be frustrating and unethical. I am called to account on costs, but what about outcomes and effectiveness? The latter cannot be read through the accounting book (Social service manager 2).

In this sense, accounting is instrumental for NPM-like reforms which result in a reduction or reformulation of the traditional public sector ethos. The next manager reiterates his allegiance to his public sector role where professional forms of accountability are to clients and wider society rather than an economic imperative (see O'Toole, 1993, p. 3; Pratchett and Wingfield, 1994, p. 9).

We are budget-holders, but what happens if I receive a request and the budget is already overspent? I do not even ask the permission to break the budget, I just do it. I am accountable first to the client and then to society, rather than to some economic objective (Social service manager 1).

In the context of a public sector ethos to serve the client and community (O'Toole, 1993) an economic discourse is intrusive. As Laughlin (1996) suggests, the public sector ethic refers to the professional order as a "higher principal". Accountability to a higher principal transcends accounting. Organisationally, and also politically, accountability to the professional order is understood in broad terms (Roberts, 1991; Hall *et al.*, 2007; Frink and Klimoski, 1998). Also accountability to a higher principal is assumed rather than imposed, so in this context, accountability becomes closer to the concept of responsibility (Lindkvist and Llewellyn, 2003). Indeed, some have argued that narrow economic, hierarchical forms of accountability may actually diminish the sense of responsibility towards clients and the wider community and, therefore, erode core public sector values (Butler, 2005; Messner, 2009). Power (1992, p. 480) suggests that accounting is incapable of setting limits to its own applicability. So, if boundaries are to be placed around the incursions of accounting into the public sector these must be set by the professionals, drawing on their expertise and judgement (Abbott, 1983).

Accountability through non-accounting takes time, however, as it is delivered through narrative rather than calculative forms (Boland and Schultze, 1996). Quality cannot be quantified through accounting, it can only be professionally evaluated:

I cannot fit the quality of the work done by my colleagues into a number . . . To evaluate the outcome of most of my services, I would need resources and time (Social service manager 2).

Although individual professionals are responsible for a client case load, peer supervision is an important aspect of work in social services. At regular peer supervision meetings, problems encountered in day-to-day working are shared and the means to overcome such problems discussed. The style of accountability is consultative as experiences are exchanged and knowledge evaluated (Scott and Stanford, 1968, p. 46). Accountability is exerted laterally, in both formal and informal, socializing ways (Roberts, 1991) during peer supervision. Listening, talking and asking questions all occur in face-to-face proximity, an accountability style that has been

termed “intelligent” (O’Neill, 2002; Roberts, 2009). Supervision also incorporates professional training and acts to consolidate professional ethics and codes of conduct. Moreover, the client cannot be reduced to a number “a person served” because each person is unique and has to be understood and supported within their individual context:

Peer supervision is most important for sharing common views on how to intervene in complex cases. Our profession, for the most part, does not have universal formulae for success, every case is unique and the outcome is affected by several client factors, not just the quality and quantity of intervention (Social service manager 3).

This quote reveals the consultative ethic in social services where individual professional autonomy is tempered through the closeness of the supervisory relationship (Mills and Posner, 1982). This reflects the high degree of judgement needed in complex cases tempered with the requirement to provide colleagues with narratives that reflect “common views” on how interventions develop. Co-production with the client (Stewart, 1990; Larsson and Bowen, 1989) is also recognised as an inherent aspect of any intervention, and one that is crucial in terms of outcomes.

Another time consuming task in social services is computer data entry to record all activities undertaken. Previously all records were in written form; this implied that *ex ante* control was not possible, while *ex post* was late and cumbersome. This relatively new accountability for timely computer records aroused resistance in the *Territoriali* workforce:

I and my colleagues do not have the time for this . . . either I work with clients, or I fill in these forms, I prefer the former (Social service manager 3).

Several social service managers discussed the relevance and importance to their work of narrative forms of accountability, such as case histories and case reports. Such documents were seen as a means to interrogate the quality of services but, as in peer supervision, they were also viewed as a form of shared experience and knowledge in dealing with difficult and unpredictable cases (Jönsson and Solli, 1993):

Case reports and case histories are the norm and the most important means to account for professional activity, we are focussed on outcomes not output (Social service manager 2).

In my services, the first task social workers have to learn is how to describe and share their experiences, successes, but also failures through case reports (Social service manager 1).

These quotes reveal how in *Territoriali* accountability is felt to be far from satisfied through accounting measures. Social workers declare willingness to be held accountable through narratives, giving reasons for their actions and explanations to the wider community for outcomes achieved (see Boland and Schultze, 1996). As discussed earlier, an aspect of the reforms is a compulsory social report that the F-ASP has to publish. Social work professionals in *Territoriali* considered the social report an important professional narrative over and above its requirement within the F-ASP formal accountability process. The managers of children, adult and elderly social services units and some of their staff wrote up the first F-ASP. During interviews they emphasised the relevance of this narrative for the discharge of accountability:

For us (social workers) the social report is more important than knowing whether budget targets are achieved. It becomes possible for us to describe all the activities and results that we are responsible for, that do not appear in the accounting documents (Social service manager 3).

In addition another manager stressed the opportunity the narrative report conferred to legitimise their role, both internally and externally to stakeholders and wider society (see Samkin and Schneider, 2010):

The Board of Directors, the Municipalities, relatives or client organisations and wider society often do not know what is going on, the workload and the responsibility that we bear. We are professionals, but sometimes without the recognition which should be conferred by our role to support the disadvantaged in society. The social report and other similar means may enhance accountability to internal and external stakeholders, and boost our legitimacy (Social service manager 2).

However, research indicates that the effectiveness of social reporting to enhance accountability is not automatic or immediate (Cooper and Owen, 2007). Despite the positive perceptions which social workers hold of social reports, any effects on accountability depend on how far stakeholders participate. Moreover, as noted by the Financial Manager, social reporting will only be truly relevant when a good performance in the social report has implications for the following year's funding:

At the moment, neither the Municipality nor the Region take into consideration how well we are doing in the performance data included in the social report when we discuss the funding for the following year. So I think this document is more formal than substantial (Financial manager).

In sum, in *Territoriali* social work professionals were resistant to accounting. Costing was bounded. The professionals sought actively to surface the limits of accounting-based accountability (see Messner, 2009). Cost accountability was only discharged from the professional social work managers to the general manager and even there it had limited scope. "Front-line" social workers had no accounting-based accountabilities to the professional social work managers. To achieve greater relevance accounting would have to encompass more comprehensive narrative forms (see Frink and Klimoski, 1998). The social workers and professional social work managers continued to maintain that accountability was best discharged through narratives, such as case histories, case reports and social reports, although as noted above such forms of accountability did not have any impact on funding. Accounting can, however, act as a disciplinary framework to contain professional autonomy (Llewellyn, 1998), there were indications (e.g. comments such as "we are under siege" and "I am called to account on costs") that this was beginning to happen in *Territoriali*.

Accounting and accountability in the "Residenziali" services

In F-ASP, the *Residenziali* services comprise: elderly residential and home-based care, grants and specific contributions (for example, rent payments) to the elderly, residential/day care for adults and children and foster placement/adoption services for children. Residential and day care for adults represent some 13 per cent of the budget, while residential and day care for children (foster and adoption services included) represent around 12 per cent of the budget. Elderly residential care is the most long

standing area of activity for F-ASP and accounts for some 28 per cent of the total social services budget. Six units accommodate 175 elderly residents and are specialised to accommodate different levels of need (a unit for clients with dementia opened in 2009). At the end of 2008, two units were outsourced to a private organisation for the daily provision of services albeit that the units are still coordinated by F-ASP and remain within its organisational structure. As this proved to be a success, four units are now outsourced for day-to-day activities, while two are still directly managed by F-ASP. These two remaining in-house units meet the highest levels of need (e.g. clients with dementia). No private providers currently offer services to meet these needs, given the higher costs and complexity involved.

Out-sourcing choices imply the reformulation and reorganisation of activities through an economic rationale (Ogden, 1995, pp. 197-198). From 2007 to 2009, the costs of services provided by market units increased from €6,5 million to €8,5 million. Professional social work managers in *Residenziali* defended their decisions to outsource in cost terms. As costs in the private sector were lower for all types of social services, outsourcing was considered inevitable:

Elderly residential care is more expensive if provided in-house by public sector organisations. Private sector organisations can benefit from lower wages and more flexible human resource management (Residential elderly care manager 1).

Even though it was maintained that quality of care was most likely higher in the public sector, it was not possible to charge for quality, so any increase in quality did not feed through to boost profitability:

Our costs, given public sector legislation, are not comparable to the private sector. In particular, staff costs make our residential services uneconomic. Moreover, at the moment, the higher quality we may provide does not have any impact on our profit and loss statement (Financial manager).

Both the general manager and the professional service managers are in agreement on the imperative of cost control if they are to continue to offer elderly residential care, given the increase in demand and rise in costs associated with the service:

There is no escape at the moment from trying to minimize the cost of residential elderly care, given the rise in demand and cost and the reduction in funding (General manager).

We have no choice other than to control and reduce our costs if we want to keep delivering the services (Residential elderly care manager 2).

Notwithstanding the earlier comments on being unable to charge for the quality of in-house services, even before the accounting reforms, the professional social work managers for elderly residential care had set quantity and quality output measures for outsourced services. Information like daily cost-per-resident and annual costs-per-unit were routinely reported along with indicative evidence on service quality (e.g. the number of baths per resident per week, minutes of assistance per resident, number of falls and meal satisfaction ratings). Thus, it was possible to implement formal contractual accountability through accounting measures focussed on not only on efficiency but also on quality (see Fowles, 1993). The manager of one of the directly managed units emphasised the approach:

Together with those involved in delivering (the outsourced) services, we were able to define performance standards, especially in terms of quality. And this was even before the reforms and the changes introduced (Elderly residential care manager 1).

These measures were included in a performance report produced monthly for the General Manager and professional service managers. In contrast to *Territoriali*, economic reasoning was a “taken for granted” aspect of delivering services. Calculative accounting techniques, to underpin economic rationales, were not seen as intruding but as an enabling element of service organisation (Seal and Vincent-Jones, 1997):

Resources are scarce and we are keen to make best use of them. I welcome more effective reporting on costs and overall performance, to better manage outsourced units. However, economic results must always be interpreted and discussed in the context of service complexity (Elderly residential care manager 2).

Elderly residential care is the type of social service with the least task and work-flow uncertainty. Therefore accountability can be delivered through efficiency rather than effectiveness measures, with accounting playing a relevant role (Mills and Moberg, 1982; Modell, 1996). The service does not aim to change attitudes or modify behaviour but support the elderly, sometimes lonely and in ill health, towards the conclusion of their lives in a decent and humane manner. To a large extent, such services can operate standardized forms of assistance. Contracts with suppliers set price/quality standards and operate through service level agreements on budgets. In this way, a quasi-market in elderly residential care had developed at the regional level.

Children’s day care was delivered directly by F-ASP up until 2007. The children involved have either suffered abuse or have physical and/or mental problems. Social care aims to alleviate some of these problems through day care. In 2008, these day care services were outsourced, so now F-ASP only assesses levels of need and makes decisions over where to place the children among the available private sector providers. Each year a budget, in terms of number of days and related cost, is set under a service level agreement. Consequently, social workers and managers within *Residenziali* have to report only on the numbers of children placed in day care (the “outputs”) and the budget spent (“inputs”), outcomes are not reported. In this situation, cost-efficiency accounting measures can be successfully applied (see Fowles, 1993, p. 97). Costs of private sector providers are the input measures and numbers of clients served the output measures. Within this context the ability to monitor external providers through cost accountability measures was welcomed:

I think accounting control is helpful, given the fact we are not delivering the services directly. I need to know what the service providers do and to make them accountable for the results in terms of cost and number of cases. In this way, I can also provide data to my manager (Social worker 3, children services).

Calculative modes of accountability make stronger claims to represent reality than do narrative “reasons for conduct” or “explanations of outcomes” (Boland and Schultze, 1996). The “supportive” nature of accounting caused some to call for more sophisticated budgetary methods:

The accounting changes support my work. I would like some more advanced methods to better monitor the budget and payment to the co-operative that deliver the [children's] services in our behalf (Social service manager 2).

However, despite the ambiguity inherent in narrative accounts and the consequent need to interpret the data, this next social worker regrets the current situation. S/he re-emphasises the importance of evaluating the private sector providers of children's residential and day care in terms of their outcomes:

Since we outsourced the service (children' residential and day care), there is a lack of any professional evaluation of the outcomes achieved with the children. That's something which frustrates me and probably, we should impose more accountability on a professional basis on our providers, rather than just counting and invoicing (Social service manager 3).

The above quote demonstrates that with respect to children's residential and day care, some believe that the social work ethos demands accountability against the "higher professional order" (Laughlin, 1996). Formal managerial accountability alone may induce individuals to behave in ways divorced from professional standards (Hall *et al.*, 2007). For children's services social workers thought that therapeutic work should be continuing and the outcomes of that work should be judged against their professional standards. Indeed, although the next social worker felt that F-ASP had an enhanced status in its role of both providing services and overseeing the outsourced services in the private sector, she believes that the continuing professional development of social work is dependent on assuming responsibility for all services even if they are outsourced (see Weiss and Welbourne, 2007):

We are part of an organisation that has a higher role to deliver professional service to the community whilst also being an institutionally recognised actor, probably the key one, in the social service network involving the public and private sectors . . . but we also have an ethical role to bring about changes in clients' lives. If we only look at our own services, we're going to miss the bigger picture, and the outcomes achieved in favour of the society as a whole . . . the future of the profession will hinge on how well we are able to account for our achievements even if services are delivered beyond our organisational boundaries (Social worker 2).

Despite these dissident voices with respect to children's services, in *Residenziali*, the accounting reforms and associated changes to accountability were generally congruent with changing norms and practices. So accounting was considered necessary and, broadly speaking, the on-going reforms were welcomed. Positive feelings towards accounting were even expressed at the basic social worker level. Indeed some hoped that the transformation wrought by accounting would enhance service quality, as more accounting was thought to generate a more focussed, innovative and efficient organisation. Such expectations were expressed as follows:

I reckon that the transformation in [F-ASP] freed us from a heavily bureaucratic public sector type of structure, now we benefit from a more flexible and efficient organisation and management (Social worker 3).

The administrative staff in *Residenziali* had the difficult task of implementing the accounting and information systems changes. In particular, the transition from cash-based to accrual accounting was cumbersome. The new technologies were enthusiastically received, however. Accounting innovation acted as a powerful tool to deliver organisational change (Hopwood, 1992). As the controller put it:

It is a very challenging but stimulating period, when I can see the application of things that I studied at school.

For the administrators, the new accounting measures represented professional development and increased legitimacy (Hopwood, 1992). Also, as stated earlier the reforms created new accounting posts within administration. From the outset accounting was seen as a sort of “hope” by many of the administrators and professionals. As Hopwood argued “. . . it is difficult to disagree with a concern with efficiency. Who wants to be inefficient?” (Hopwood, 1985, p. 6). A focus on accounting enabled the transfer of an efficiency discourse from the private to the public sector (Shaoul, 1997). Management articulated the efficiency rhetoric in official documents and during staff meetings. In particular, a narrative around becoming a centre of excellence, pursuing effectiveness through efficiency was presented. In this context, the General Manager emphasised his accountability to a broad range of stakeholders implying that this necessitated an increased span of control:

I need to control all the areas of activity in my organisations. It is not possible nowadays to work without such knowledge. I always have to be accountable in many diverse areas, politicians, parents, customers, professional associations.

Economic discourses and principles can complement or conflict with a professional ethos (Pratchett and Wingfield, 1994). This reflection does not mean that accounting has no role to make professionals accountable. It does, however, mean that the accountability imposed should be one which is meaningful and reflects the complexity of the “caring profession” it is intended to control (Broadbent *et al.*, 1996). In *Territoriali* accounting largely complemented professional activities, whereas in *Residenziali* the two were in conflict. In the next section we discuss further why this was the case and make some tentative predictions for the future of Italian social services in the context of the on-going accounting reforms.

Discussion

The previous sections portray contrasting stories of how the accounting and accountability changes were received in *Territoriali* and *Residenziali* over the first three years of the reforms within F-ASP. In *Territoriali* the nature of the services was at variance with an accounting logic. We argue that this is because the professionals in *Territoriali* engaged in people-changing. In consequence, professional-client interactions were lengthy and high cost, services were co-produced and outcomes were ambiguous. Due to the complexity, difficulty and sometimes unique nature of many of the client cases, standardization of services was not possible and, therefore, outsourcing not an option. Service delivery remained “in-house”, clients were not passed on to external market agencies. Within such parameters, accounting cast *Territoriali* services in a “bad light”, budgets were consistently overspent and productivity appeared to be low. The formal monitoring and control functions of accounting were superfluous as accountability was informal and lateral. Unsurprisingly, the professionals in *Territoriali* were highly resistant to the accounting reforms and considered narrative forms to be the only appropriate means of delivering on their accountabilities to clients, peers and society. Indeed, as accountable selves, social workers in *Territoriali* experienced cost accountability as a burden that was difficult or even impossible to meet (see Messner, 2009, p. 919). The

professionals in *Territoriali* resisted thinking in terms of efficiency, economic resources utilization and managerial accountability, they were, therefore, unwilling to respond to accounting information (see Modell, 1996). Professional accountability is central to the theory of professions and the sense of being a professional (Gray and Jenkins, 1993; Hall *et al.*, 2007; Roberts, 2009). In *Territoriali* social workers clung to their professional values and principles, these conflicted with the introduction of economic reason to evaluate their work (see Broadbent *et al.*, 1996).

In contrast in *Residenziali*, capturing accountability for work effectiveness through narratives gave way to purely cost-based calculations of service outputs. Moreover, the accounting reforms supported or, arguably, even drove the outsourcing process for core services (i.e. elderly residential care and children’s social services). In this sense, *Residenziali* has increasingly become a people processing organisation for most of its services, assessing, classifying and placing clients in market units under contractual relationships.

As shown in Table V, from 2007 to 2009, the F-ASP increased the number of services delivered through market units, contracting out most of the residential care, and part-time/ full time day care. Few services are retained in-house. Those that are require a very intensive level of care/for which there are no market options. In *Residenziali* all five services were transformed from being in whole or in part people-changing to being wholly people-processing.

This result indicates that accounting can lead to service redesign with consequent impact on clients. Llewellyn (1994) argued that accounting is to be considered not only as a system of accountability, but also as a moral order and a legitimating institution for the production and re-production of the organization. Accounting is also functioning dialectically as the reactions of the accountable professionals concerned depend on their perceptions of the enabling characteristics of accounting (Roberts and Scapens, 1993; Humphrey, 1994). As the case study showed, organizational boundaries were redrawn as a people processing organization emerged. This organisational transformation allowed the concept of cost to drive the decision to delegate services to market units. In this respect, the case study confirms the tendency under the NPM for hybridised organisational forms to emerge with a consequent blurring of the

Service	Type of service delivery	
	2007	2009
<i>Territoriali</i>		
Intensive elderly care	People changing	People changing
Children social care	People changing	People changing
Adult social services	People changing	People changing
<i>Residenziali</i>		
Residential elderly care	People changing	People processing
Home-based elderly care	People processing and people changing	People processing
Adult part-time day care	People changing	People processing
Part-time children day care	People changing	People processing
Full time children day care	People changing and People processing	People processing

Table V.
Type of services and mode of delivery at the ASP 2007-2009 compared

boundaries between the public and private sectors in terms of expertise (Kurunmäki, 2004), but also rationales and discourses (Nyamori, 2009).

There are differences between people-changing and people-processing both to the ways in which accountability is experienced and the modes through which it is delivered. The results show how, in *Residenziali*, shifts from people-changing to people-processing *Residenziali* have significant implications for accountabilities in the social services. A people-processing approach narrows the scope of accountability to cost-efficiency measures while simultaneously taking accountability out of the informal professional realm to embed it in a formalized, hierarchical line management. We summarise the impacts in Table VI.

As indicated in the empirical sections, there were positive comments in *Residenziali* about how accounting enabled the monitoring of calculable aspects of service delivery in outsourced units, so the accounting reforms allowed the social work professionals to enforce a contractual accountability on private sector providers. These contractual accountabilities did not, however, include any measures for effectiveness. The social work professionals expressed concern about the impact of this on children's day and residential care. They felt that the traditional accountabilities of social workers to bring about therapeutic changes in children's lives through these services were being abrogated.

It may be possible to avoid such a consequence, however. The lateral and narrative forms of accountability that are intertwined with therapeutic change have been argued to complement traditional hierarchical accountability. Narratives may gain in significance through complex interactions with traditional forms of accountability (Schillemans, 2008). Indeed the case-study gives some preliminary indications that narrative forms of accountability could extend accounting-based reports in a social care setting (see Jönsson and Solli, 1993), and, in so doing, achieve a more "intelligent" accountability (O'Neill, 2002; Roberts, 2009).

Moreover, as discussed earlier, the development of social work as a profession has been tied to the role of social workers in bringing therapeutic changes in their clients' attitudes, lives and behaviour (Weiss and Welbourne, 2007, 2008). If such changes are achieved they enable the successful co-production of services (Larsson and Bowen, 1989). Shifts from people-changing to people-processing in social services have negative implications for clients as possibilities for therapeutic change through professional interventions are much diminished. Such changes in approach also have import for the continuing development of social services. As people-processing is

Variable	People processing	People changing
Mode of accountability	Hierarchical to line manager	Lateral to peers, clients or society
Style of accountability	Formal	Informal, casual or consultative
Scope of accountability	Narrow	Broad
Focus of accountability	Cost efficiency	Work effectiveness
Locus of accountability	Rules or target based	Professional-internal
Form of accountability	Calculative, cost based	Narrative, service based
Accounting role	High	Low
Possible misuse of accounting	Low	Potentially high

Table VI.
Accountability in people
changing and people
processing organisations

essentially an administrative rather than a professional function, ultimately *Residenziali* could become de-professionalised as professional social workers are replaced by administrators.

The long-term consequences of the loss of professional therapeutic interventions in children's residential and day care is presently unknown, both in terms of effectiveness for clients and costs for society as a whole (see Schmid and Hasenfeld, 1993). If in the early stages of children's lives possibilities for therapeutic change are missed their futures are jeopardised. If, as a result of the experience of abuse, these children go on to commit crime or are less good parents themselves then the costs to future generations and society as a whole are high. The risk is that the short-term benefits of reducing costs through switching to people-processing and accounting-based forms of accountability are outweighed in the longer term as costs are passed on. Moreover, even in the short term, transferring services out to the private sector under contract increases transaction and co-ordination costs (Walsh *et al.*, 1997, p. 37). Ultimately, the effects of outsourcing through accounting technologies may diverge even from the cost-efficiency rationales which underpinned their introduction (Nyamori, 2009).

Concluding comments

Against a background of accounting reform in Italian social services, this paper has integrated the concept of accountability with the people changing/people processing theoretical framework. The paper is one of the first to connect the welfare services literature with the research on accountability.

The case study demonstrated contrasting responses to accounting reforms in *Territoriali* and *Residenziali*. We argue that this reflects both the willingness and the ability to adopt people-processing rather than people-changing approaches to the delivery of services. In *Territoriali*, the accounting reforms were resisted, a people-changing approach continued and budgets were consistently overspent. The social work professionals in *Territoriali* argued that only narrative reports could capture the extent of the effectiveness of their work with clients. They also considered that their accountabilities should lie not with narrow cost measures but should reflect their ability to turn around their clients' lives and make a positive contribution to society as a whole. Only talking, listening and asking questions (O'Neill, 2002; Roberts, 2009) along with "explanations for outcomes" (Laughlin, 1996) could constitute legitimate forms of professional accountability in *Territoriali*.

In *Residenziali*, however, where outsourcing was possible, between 2007 and 2009, all four types of service had shifted from a people changing (in whole or in part) to a people-processing method. Cost-efficiency measures enabled monitoring of the contractual accountabilities of the private sector units to which services had been outsourced. Accounting-based performance measures reported favourably on the professional social work managers in *Residenziali* and budgets were in line with service objectives. In consequence, the stronger truth claims of accounting calculations (Boland and Schultze, 1996) were, broadly speaking, welcomed in *Residenziali*.

On the basis of this case and the increasing diffusion of accounting into the public sector, we predict increasing pressures on social services to abandon people changing for people-processing. As argued earlier, governments across the world have been shown to be sceptical about the ability of social services to achieve therapeutic changes

for their clients and have already undermined professional standards through introducing managerial priorities (Dominelli, 1996; Kirkpatrick, 2006). Moreover, some have consistently argued that social workers function more as agents of social control for the state (through directing their clients to locations out of mainstream communities) than as co-producers of therapeutic outcomes for their clients (Halmos, 1970; Heraud, 1973; Burman, 2004). Further shifts to people processing methods could only contribute to the de-professionalization of social work and exacerbate tendencies towards social workers assuming mainly social control functions. If such an outcome materialises it has been masked by policy rhetoric that urges cost efficiency in social services while leaving quality and outcome evaluation as residual non-quantifiable elements in accounting-based reform. Such a situation echoes the findings of other studies where the introduction of value-for-money criteria into the public sector engendered similar contradictions and paradoxes (Humphrey, 1994; Broadbent *et al.*, 1996; Broadbent, 1999).

The case study captures the genesis of the inter-organisational accountability between the ASPs and the market unit providers. In terms of future research a very relevant question is how this inter-organizational accountability between the public and private sectors develops. The impact on clients of shared services is also of great interest. Shared services are likely to become more common as governments across the world introduce austerity measures to curb public sector spending. Welfare organization may be entering a new epoch as deeply rhetorical policies, like the “Big Society” in the UK, attempt to redefine the boundaries of the state, markets and society. As these anticipated changes play out, the role of accounting and accountability looks set to remain germane to the debate.

Notes

1. It is recognised that NGOs play an increasingly important role in welfare organisation see for example the special issue on NGOs (Vol. 16, No. 3) in *Accounting, Auditing & Accountability Journal*, in particular Gray *et al.* (2006), but also see Osborne and Kaposvari (1998).
2. Some ASPs only offer a *Residenziali* service.
3. This dichotomised division of services is a feature of Southern European countries and is unlike, for example, service organisation in the UK and the USA.

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