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'Passionate and professional': reconciling logics in accounting for public services

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Abstract

In order to deliver public value, the UK government sought to build relationships and connect 'the public' with public servants (including back-office workers), but with what effect? Drawing on interviews with public service accountants, we find that how they conceptualise 'the public' - as society or people - shaped whether public value is considered as a monetary or moral concept. Accountants who regarded the public as people spoke of an improper level of involvement and struggled to maintain their professionalism.

Keywords

accounting, institutional logics, professionalism, public services, public value

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Introduction

In order to deliver public value, public service organisations need to know what the public values. This increasingly networked approach, termed public value management (PVM) (Stoker, 2006), has implications for many working in the sector, whereby building dialogic relationships with the public is now integral to their role. Studies have examined the implications of this change for front-line workers (e.g. Mather and Seifert, 2014); however, the experiences of workers in support functions has received little research attention, despite a number having been similarly enrolled on this relationship-building agenda. Indeed, PVM has led to a call for back-office public servants - including accountants (Neshkova, 2014), the subject of this paper - to engage with citizens and debate what constitutes public value (Moore, 1995), but with what effect for those who are typically behind the scenes?

Set in a time of public austerity when public value was at the forefront of many political agendas, this paper draws on interviews with twenty-two accounting practitioners based in two local authorities in the UK and asks: how the dissolution of the boundaries between the public and public servants, integral to PVM, impacts on the views and practices of public service accountants. Theoretically, the concept of institutional logics is employed to explore our data and address this question. Institutional logics are legitimising belief frameworks and a powerful rationale for action; for example, a market logic supports neoliberalism (Thornton *et al.*, 2012). In engaging with a multiplicity of logics - as might be the case for those with social care budget management responsibilities, for example - studies have found that actors draw on one logic (Thornton, 2002), draw on various logics (McPherson and Sauder, 2013) or create a new one (Faulconbridge and Muzio, 2008). Hence, when confronted with multiple logics, some people propagate, while others recreate, the rules of the game according to their conceptualisation of the context. So, what logic(s) will public service accountants draw on in responding to the relationship-building agenda that is integral to PVM?

Public Services and Public Value

In the UK, local government supports the delivery of a range of public services including social care, waste management, libraries, highways and environmental health. However, the concern of local government is more wide-ranging as highlighted in the Bains Report, the document that defined the 'new' local authorities in the 1970s:

> 'Local government is not, in our view, limited to the narrow provision of a series of services to the local community […] It has within its purview the overall economic, cultural and physical well-being of that community, and for this reason its decisions impinge with increasing frequency upon the individual life of its citizens.' (Bains Report, 1972, p.6)

Skip forward three decades, through marketization and the managerialism of new public management, and the local government narrative has changed. In 2008, the Labour government set out the aims for public services (including local government), stating they need to provide citizens with excellent outcomes that are fair and equitable; deliver services that are responsive to need; and offer the public value for money (Cabinet Office, 2008). This more networked, public value management (PVM) (Stoker, 2006) sought to deliver public value via public servants' consideration of three main questions (Moore, 1995). First, what is the nature of public value in their role or service area, and how do they create or enhance it? Second, is there accountability in the management of resources, and is the outcome of their role or service valued by the public? Third, does their role have public legitimacy?

The public value discourse was heard far and wide (O'Flynn, 2007); it also underpinned the UK Conservative party's Big Society policy, which called for a wide-ranging conversation about replacing big government with people power (Cameron, 2009). This shift also meant that public servants were called upon to support the remaking of the public (Newman, 2011).

Hence, the golden thread running through the public value narrative was clear: connecting with the public was to become central to the work of public servants (Needham, 2008).

Yet, despite the pragmatic intent, public value as a term is problematic (McKevitt, 2015): critics contend it is nebulous and woolly (Rhodes and Wanna, 2009). Public value can be considered as what the public values or as value for the public (Meynhardt, 2009). These differing definitions - one a moral concept, the other an empirical finding (Mahdon, 2006) - has an inevitable effect on the policies and practices that are attributable to the construct (Williams and Shearer, 2011). Furthermore, there is another question: just who are 'the public'? The public might include the ambiguous population or society; members of community groups; the man or woman on the street; or elected representatives: they (we) might be patients, criminals, road users, care givers and/or job seekers. Each of these publics will have often conflicting wants and needs, many of which will not and cannot be satisfied (Talbot, 2011). Moore (1995) acknowledges the challenge in defining (and delivering) public value, but he suggests that this is representative of the context. He argues that an important part of delivering public value is encouraging a dialogue and together developing a better approach.

Institutional Logics

The increased connectivity of PVM differs markedly from other approaches to public service delivery (Stoker, 2006) and could be considered as a new institutional logic. Under institutional theory, society is conceptualised as a series of inter-institutional systems. These socially-constructed systems operate at a range of levels, including societal (family, religion, community, corporation, market, state and profession), industrial, organisational and individual (Thornton *et al.*, 2012). Each institutional system has its own logic, which are belief frameworks that shape behaviours and act as sources of legitimacy, identity and authority (Friedland and Alford, 1991). Institutional logics emphasise what is salient, which ends should

be pursued, by what means, and how success ought to be defined (Friedland and Alford, 1991). For example, the traditional accounting logic might highlight the salience of the interpretation and application of accounting standards, and seek to gain legitimacy through this technical expertise (Spence and Carter, 2014). Whereas, the public value logic seeks to blend efficiency and effectiveness with connectivity, aiming for democratic legitimacy (Talbot, 2011). Institutional logics are therefore symbolic and political. Yet, given the interaction of logics - especially when in conversation with an ever-changing context - an individual's use and employment of logics can vary.

In their study of a US drug court, McPherson and Sauder (2013) examined how actors from different professional backgrounds - for example, lawyers and probation officers - engaged with logics on-the-ground. Against much prior research, they found that in a situation of multiple institutional demands, actors addressed their immediate obligations to the context, including fellow actors, over their 'home' professional logic. As such, McPherson and Sauder (2013, p.186) considered logics as 'tools that can be brought out to resolve conflicts, frame solutions to practical work problems, or legitimate calls for different courses of action.' Yet, in a study of public administrators, Meyer *et al.* (2014) found that the 'home' logic dominated. Following the introduction of managerial reform initiatives, their participants accepted the need for higher efficiency and/or customer orientation, but the Weberian ideal endured and 'frames of reference remain anchored in a traditional legalistic-bureaucratic logic' (Meyer *et al.*, 2014, p.878). Though when accountants became managers in a professional services firm, Bévort and Suddaby (2016) found that neither the 'home' nor 'away' logic dominated; instead, their respondents showed high levels of variability and experimentation in the creation of logics. This prior work highlights the range of ways in which context, roles and relationships between actors can influence the salience and employment of logics.

The Public Service Accounting Professional

Relationships between actors and the interaction with professions and professionalism is a knotty issue (Meyer, 1994). In accounting, professionalism is denoted by, among other things, neutrality (Suddaby *et al.*, 2009). Indeed, accountants are expressly trained to practice scepticism and are required to remain detached from those to whom and for whom they account (Schweiker, 1993). In consideration of the 2007/08 financial crisis, the destructive impact of the interlocking relationships between actors in business, finance and the accounting profession is well documented (Carnegie and Napier, 2010). As a result, there have been questions raised about the effectiveness of the aforementioned training and a drive to redraw professional boundaries.

Similarly, in the management of public services impartiality is considered vital (Harmon and Mayer, 1986). In the back office, Weber (1958) still looms large and process, rules and procedures are foregrounded. Furthermore, the individual who occupies a public office is irrelevant and has a duty to remain so, to ensure that equity and fairness are held. Hence, it would appear that for accounting professionals in the public sector there are boundaries galore and that neutrality, impartiality and detachment are mainstays of their practice.

However, boundaries in public service accounting have been redrawn over time. Rosenberg *et al.* (1982) considered a 'new' phenomena - service-based accountants - and examined the effect on accountants when they moved beyond the accounting department's boundary and worked alongside the managers of the services that they accounted for. Rosenberg and colleagues found that the accountants experienced an expansion of their role; a rise in service-specific knowledge; and received both personal and professional rewards as a result of their greater involvement with service delivery.

Since this time, and in line with the PVM relationship-building agenda, the boundaries have dissolved further (Llewellyn, 1998) and the role of accountant has fundamentally changed (Humphrey and Miller, 2012). Increasingly, accountants are engaging with those who use services, as well as those who manage them, as part of their role (Neshkova, 2014), they are: planning modes of service delivery with service-users; architects of commissioning agreements with citizen groups; and evaluating service outcomes with the public. Yet, there is a dearth of research exploring the impact of this change. Therefore this paper addresses an important gap in our knowledge in asking: how the dissolution of the boundaries between the public and public servants, integral to PVM, impacts on the views and practices of public service accountants.

Methodology

Data were collected via semi-structured interviews with twenty-two local government accounting practitioners, from two local authorities in the UK: nine from the north of England (NE) and thirteen from south Wales (SW). In the quest for public value, both local authorities promoted the building of relationships between staff and public via news items and website articles. The interviews took place between May 2012 and March 2013 and lasted from 45 to 95 min, with the average being just over an hour. In total, ten women and twelve men were interviewed. The sample included fifteen qualified and seven part-qualified accountants. Of those interviewed, nine held technical posts as part of the central function, such as treasury management, VAT and capital accounting; ten directly supported front-line services including education, social services, highways, public protection and leisure; and the remaining three were in senior, managerial roles.

The interviews were conducted face-to-face and took place in a private setting at the participants' workplace. The interviews were conversational in style and beyond background

questions relating to prior work experience and career choice, we were interested in their current job, including the impact of any recent changes in their role. The interviews were digitally recorded, transcribed and anonymised. The interviews were supplemented by a variety of documentary materials drawn from the two local authorities that were part of the study and from the sector more widely. These documents represented another data set and included publically-available community strategies, committee and financial reports; performance indicators and outcome measures; news items; and policy documents.

In an inductive approach, the whole data set were analysed in an open-ended and exploratory manner. Analysis moved from engaging with the raw data to exploring theoretical concepts and was iterative and overlapping (Ahrens and Dent, 1998). Through this critical dialogue, a grounded account emerged of the ways in which our participants experienced the role of local government accountant. Data analysis identified themes across participants; there was no connection to role, local authority, gender, age or length of service. Participants spoke of work intensification and difficulties of achieving work-life balance; however, this paper will focus on the data that spoke to Moore's (1995) exposition of public value. In the next section, the findings will be presented in three emergent themes: 1) public value via correctness and connectedness, 2) accountability to taxpayers and service-users, and 3) legitimacy through 'proper' professionalism.

Public Value via Correctness and Connectedness

Despite universal agreement on the need to deliver public value through their role - variously described as 'looking after the community's needs', 'delivering what our citizens' value' or 'providing value throughout service delivery' - there were differences in the way in which our participants considered that they achieved this goal. Just over a quarter described their contribution to the public in terms of technical skills:

> Hitting deadlines, doing things correctly and maintaining [accounting] standards.
>
> (9, NE, Finance Manager - Central, representing participant number, region, role)

For these participants, they create or enhance value through being accurate, timely, efficient and correct. This correctness is not for its own sake or disconnected, however; for these accountants, it equates to their professional standing, both as an accountant and a public servant and aligns with Talbot's (2011) procedural public value.

In their study of service-based accountants, Rosenberg et al., (1982, p.127) found that when discussing the technical aspects of their role, their participants referred to gaining a 'vague sense of public service'. This differed markedly here, where technical skills were linked with developing and maintaining trust; and consistently connected with serving the public:

> Yeah, I suppose I do get a kick from maintaining the integrity of the ledger. It ensures that the decisions made are sound and right. (10, SW, Accountant - Central)

Others, just under three quarters, spoke of contributing to public value by going beyond the traditional accountant. For these respondents, local government accounting is now much more than 'just' calculating:

> It feels like we're not just crunching the numbers we are actually making a difference as well. (14, SW, Finance Manager - Services)

> I'm not just doing accounts [...] I am working on something that indirectly has an effect on the taxpayer, you know people living and working in the city. (5, NE, Senior Accountant - Central)

The above representative remarks highlight the heightened connection between accounting practice, delivering services and service-users. This was evident from the interviews, but also from news items on the local authorities' websites. In the last year one authority had introduced

town hall style meetings to bring together staff and the public. At least one member of the accounting team was required to attend each meeting 'to get closer to the people and their issues'. Participants at both local authorities spoke of an increased connectivity in recent years, describing visiting libraries, waste management sites and leisure centres to 'discuss service provision with the users of the facilities and the local staff'. They explained that the aim of developing these relationships was to evaluate current service provision and inform the discussions of future need. For these participants the role of an accountant is beyond accounting, it is about associating and being involved with the public. This involvement is made clear by a practitioner in northern England:

[Interviewer]: What does it mean to be an accountant?

[It's about being] transparent, professional and impartial so that you can give professional and impartial advice as an accountant. Do you mean an accountant generally or an accountant in local government?

[I]: In local government

Well in that case I'm going to use the word passionate then because I think you have to be passionate and professional at the same time. I think you have to really, really feel that you want to make a difference. You have to believe in what you're doing because you are involved in the service and the decision-making. (1, NE, Finance Manager - Central)

It is of interest to note the phrase 'so that you can give professional and impartial advice as an accountant'; highlighting a distancing between self and role for 'an accountant generally', but not for a local government accountant where 'you are involved'. It is this personal connection that emerged strongly in our study - for those based in the central

accountancy team, as above, as well as those in the service departments - and highlights the extent of the dissolving boundaries of PVM.

Accountability to Taxpayers and Service-users

When examining what participants felt was the most important aspect of their work, and how they demonstrate accountability, two main themes emerged. The first concerned the stewardship of taxpayer's money. For around a third of interviewees, the role of local government accountant is to look after the public purse. Two representative responses for this theme are shown below:

> I've always seen how I was making a difference, how what I was doing fed into what someone else was doing and fed into the bigger thing: looking after the taxpayer's money. (5, NE, Senior Accountant - Central)

> It is a different role as an accountant in public service: its taxpayer's funds that we are managing and transparency and reporting to Members and other bodies is really important. (7, NE, Accountant - Services)

Here, respondents spoke of being accountable through observing financial regulations; reporting to Members of the Council; presenting information to funding bodies; aligning with government guidelines; and feeding into the performance management system. Participants in this group emphasised the importance of adhering to accounting and regulatory standards; and saw themselves as acting in consideration of the public-as-benefactors - accountable to taxpayers - the emphasis was on public value as a monetary concept (Mahdon, 2006).

Others, two-thirds of interviewees, predominately spoke of accountability through a relational frame. Differing from the 'stewards' above, these accountants regarded the public as beneficiaries, rather than benefactors:

I know I am just sitting behind a desk and that, but I like the feeling that in some

small way I am working on something that is improving someone's life. (8, NE,

Accountant - Central)

A few of those who used a relational frame, spoke of the importance of their role in improving

services for 'society' or, as above, 'someone's life'. These participants described a connection

with society and the services and, just like the accountants in Rosenberg et al., (1982), they

depicted this involvement as offering both professional and personal rewards.

However, the majority who used a relational frame spoke of a deeper connection: they

provide services not to 'society' or to 'the public', but to people. The following excerpt

highlights this deeper connection:

We're finding a lot of clients are being financially abused, especially with the

economic downturn at the moment. A son or daughter might have mum or dad in a

care home and all the pension and all the benefits are coming in then and there

might be the temptation then to say 'oh I'm short this month I'll just dip into mum

or dad's money', but then that's at the expense of not paying the local authority care

fees. So, our role, me and the team's role, has changed we're getting more involved

in that as well. (19, SW, Senior Accountant - Services)

This accountant described his role as having changed in recent years; he spoke of being

involved in 'safeguarding vulnerable adults' and supporting people to achieve fulfilling

lives. He went on to talk of enabling a young man - referred to by his first name - to live

independently, gain employment and have his first foreign holiday. He continued:

Now to me, that's not a traditional accountant's role. If I look at all of the technical

stuff that I did when I was doing my degree that never featured as part of it - it was

always balance sheets, P&L [profit and loss], cost management accounting, profit

margin etc. An accountant, like back then, would never be involved in this. (19, SW, Senior Accountant - Services)

Similarly, an accountant who supports the education service in south Wales spoke of spending an increasing amount of time visiting schools and meeting with educators and parent representatives to discuss their provision. Another interviewee from the north of England described walking past a children's centre and knowing that she had played a role in enabling the (named) members of the mother and baby group to gain grant funding. For these respondents, the public they are accountable to are 'children', 'vulnerable adults' or 'students' (moreover, they have names). The dissolution of the boundaries in the quest for public value has resulted in a personal connection.

Stories of this type demonstrate the emergence of a differing view of value-added in public service accounting. For these accountants, this conception altered what was salient in their role and fed an alternative logic (McPherson and Sauder, 2013). These participants saw themselves as accounting for people-as-beneficiaries - accountable to service-users - supporting the delivery of 'good' public services - the emphasis here was on public value as a moral concept (Mahdon, 2006).

Legitimacy through Proportionate Professionalism

What the accountants felt was salient in their role and how they gained meaning, affected the way in which they considered their practice was made legitimate in the eyes of the public. Just under a half of those interviewed referred to adding value through their technical accounting skills and/or by being stewards of the public purse. These participants were accountable to the taxpayer and/or recognised the positive impact of their role to 'society'. These accountants were managing sometimes competing sometimes complementary logics, but were able to

reconcile the demands and gain legitimacy through their work and, just like in Rosenberg *et al.* (1982), they spoke of the rewards.

Yet, the remaining participants spoke in ways that made clear that they felt the legitimacy of their role was breaking down. It is understandable that during a period of financial austerity that the role of a public service accountant, as other public servants, would present challenges. However, for those accountants who spoke of supporting 'students' in gaining an education or 'vulnerable adults' to live independently, then the calculations that they are required to make; options they appraise; pathways they estimate; packages of care they evaluate; and, especially, the resources that they cut are not affecting budgets or services, but people: it is personal. The extent of the personal connection is clear in the passage below:

> Even when at the moment you're trying to make savings you can try to do that without damaging people's lives. […] But it's harder at the moment because you were building things and you would feel that you were involved in a project to be building a new children's centre, but now with the cuts ... [shakes head] ... it's all about what can you shut, stop doing you know, but at least, I guess, you can try and do the best thing you can for vulnerable people. However, it's not easy and it's only going to get worse. It's getting more difficult to, well to, stay positive or to look to the future without it looking very bad. Services, vital services, are going to go and that's not an easy thing to contemplate, let alone calculate. (2, NE, Senior Accountant - Services)

The above excerpt highlights that this accountant believes there ought to be a disconnection between personal thought (contemplation) and professional action (calculation), and was a recurring theme. Participants spoke of the increasing need to detach their private selves from the tasks associated with their role. For those who failed, the lack of separation between the

personal and professional resulted in an irreconcilable tension. They spoke of their heightened connection to the service-users as having a negative impact on their ability to evaluate the options 'properly'. Furthermore, and importantly, interviewees expressed concern that the increased connectivity of PVM challenges the independence required to perform their role without the possibility of misrepresentation, eroding legitimate accounting practice. In response, they described trying to recreate a boundary by either seeking to develop a 'thick skin' or putting up a 'wall'. Beyond the physical, attempts at boundary construction were also spatial: they all spoke of stepping back and limiting their contact with service-users ('wherever possible'). In seeking to reinstate a legitimating boundary, these accountants appear to be recalibrating their logics: trying to regain a 'proper' level of professionalism that they consider has been eroded through the heightened connectivity of PVM.

Discussion and Conclusion

This paper has examined how the dissolution of the boundaries between the public and public servants, integral to PVM, impacts on the views and practices of public service accountants. PVM aims to better understand what constitutes public value by building relationships between citizens and public servants. The public sector is no stranger to reform, but the response of public sector workers has not always followed the expected path. In the 1980s, the doctrine of new public management sought to introduce a logic of managerialism to the public sector. Despite having a significant influence on the work of public servants, Pollitt and Bouckaert (2011) suggest that the traditional bureaucratic institutional logic remained dominant. Whether public services were delivered via private firms or third-sector partnerships, service level agreements, performance targets and outcome measures provided a bureaucratic rule system and an administrative anchor. For accountants in local government then, regardless of the mode of delivery, the budget process was a common frame of reference; and the mechanism through which accountability, legitimacy and effective governance was achieved (Goddard, 2005). In

terms of institutional logics, it could be argued that for the accounting professional the boundaries may have shifted under new public management, but the underlying rules of the game remained unchanged, the focus was budgetary and public value had a very familiar meaning: it was a monetary concept.

In comparison, the introduction of PVM was something of a paradigm shift (Stoker, 2006): boundaries have been dissolved and value (albeit of the woolly variety) added. Our study supports the claims of wooliness: indeed, it is the extent, and the impact, of public value's nebulous nature that is highlighted through the institutional logic lens. The drive for public value raises a number of questions, not least: who are the public? And what is value? The public 'is simultaneously the collective consumer of public value, the taxpaying shareholder in governance, and the occupant of a managerial authorizing environment' (Dahl and Soss, 2014, p.502). Institutional scholars have argued that in assessing what is salient, which ends to pursue, means to employ; and, in this study, how it is accounted for, then a multiplicity of publics would necessarily require categorisation (Suddaby and Viale, 2011).

Categorisation involves making a judgement - often ignored in studies of seemingly rational professions - and this study has highlighted how the judgement and categorisation of publics - as society or people, for example - is incorporated into public service accounting. Storper (2005) argues that different rules systems exist for societies and communities. Societies refer to rules and processes that are anonymous and transparent, and are therefore considered as distanced exchanges. Communities, on the other hand, draw on bonding rules and connect us with those 'whom we share some part of our identity, expectations, and interests' (Storper, 2005, p.34).

All participants spoke in ways that illustrated that they are required to reconcile a range of sometimes competing and sometimes complementary logics and concepts: society and community; benefactors (taxpayers) and beneficiaries (service-users); public value and value

16

for the public; involved and yet impartial - that is, 'passionate and professional'. For the accountants who spoke of supporting services to society, our analysis suggests that the multiple institutional logics - society, public service, accounting professional and public value - are largely compatible or, at least, reconcilable. In response to our question, for these participants the boundary shift of PVM has seemingly provided rewards by emphasising their role's societal value, extending the service orientated rewards experienced by accountants in prior research (Rosenberg *et al.*, 1982).

However, for those participants who framed their accounting role as one that ought to support the delivery of public services to the people who make up the community, this resulted in two challenges. First, public value moved from a monetary to a moral concept. Second, it introduced a community logic, which is exemplified 'by relations of affect, loyalty, common values, and/or personal concern' (Brint, 2001, p.8). The accountants who drew on a community logic spoke of a disproportionate level of involvement and an irreconcilable tension as a result. Multiple and competing logics are not uncommon in work roles (McPherson and Sauder, 2013); indeed, PVM is littered with paradoxes and contradictory logics and practices (Talbot, 2011). Yet, whereas McPherson and Sauder's (2013) participants used logics to legitimate different courses of action, the accountants who experienced a disproportionate level of involvement sought to delegitimise PVM by emphasising the risk of involvement: unprofessional conduct and misrepresentation. Through this dialogue these accountants appear to be trying to recalibrate their logics and join their reconciled colleagues who have adopted what we have called a logic of civic professionalism. For the professional, civic professionalism foregrounds duty to the entire public (Sullivan, 2004). Civic professionalism builds on the work of Gleeson and Knights (2006, p.291) who argued that 'public professionalism' is shifting and that publicness is increasingly social, set in a 'vibrant democratic, civic society.' It is this 'civic society' and civicness, which surpasses 'the public'

and publicness for our reconciled accountants, with the reconciliation being achieved via the societal viewpoint.

To be clear, the conception of civic professionalism is not a disinterested approach to public service; instead, it reconciles neutrality with a proper degree of interestedness. It recognises the value of distancing, across time and space, by focusing on the long term benefits (and costs) for an amorphous society; and it has seemingly emerged in response to a context of heightened connectivity and personalisation. In this matter, a degree of separation and neutrality may be considered an out-dated mode of business, but distancing can offer benefits - not least, by allowing workers to maintain the impartiality that they feel may be necessary to perform their role (also Bogt *et al.*, 2016). Given the increasing pressure in the public sector, managers and human resource practitioners need to be mindful of the issues raised by this research, considering how they might affect their colleagues (and themselves); and how policy and practice might support public service professionals in undertaking their roles 'properly'. More specifically, this research highlights that public service accountants can struggle with the tension between their traditional role, which foregrounded neutrality and impartiality, and recent demands for greater involvement with service delivery and citizens. In response, it is suggested that public service accountants should be supported in achieving civic professionalism: making connections between their work and society as a whole, but avoiding personalisation.

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