RESEARCH ARTICLE

WILEY

Exploring publicness as social practice: An analysis on social support within an emerging economy

Ebru Tekin Bilbil[1] | Ozge Zihnioğlu[2] | Cemil Eren Fırtın[3] |
Enrico Bracci[4]

[1]School of Applied Sciences, University of Özyegin, Istanbul, Turkey

[2]Department of Politics, University of Liverpool, Liverpool, UK

[3]School of Public Administration, University of Gotenborg, Gothenburg, Sweden

[4]Department of Economics and Management, University of Ferrara, Ferrara, Italy

Correspondence
Enrico Bracci, Department of Economics and Management, University of Ferrara, Ferrara, Italy.
Email: enrico.bracci@unife.it

Abstract

By utilizing the concepts of field, habitus, and capital inherited from Bourdieu, this study explores publicness as a social practice. In doing this, the paper problematizes publicness concerning accountability and public value and empirically explores the organization of social support delivery in Istanbul. We posit our research question: *In what manners does publicness open up a space for collaboration and convergence in relation to accountability?* The data gathering and analysis follow a qualitative methodology. We found different forms of publicness under three different conditionalities: (1) publicness as political authority based on hierarchization and centralization; (2) publicness as competing positions produced by diverse actors and their diverse positions taken beyond hierarchical relations; (3) publicness as social inclusion and diversity that is all-embracing by employing more inclusive practices. Publicness relationally unfolds public value with and among formal rules, voluntary practices, and networks. By delving into constitutive elements of practice—symbolic capital and habitus—engaging in the field struggles of redefining and owning publicness, the paper goes beyond the conventional dichotomy of normative versus empirical

conceptualizations of publicness and instead differentiates among distinct forms of publicness in different conditionalities and contributes to the literature by bridging publicness and accountability habitus.

KEYWORDS
accountability, contextual shifts, publicness, social field, social support

1 | INTRODUCTION

This study analyzes publicness as a practice performed by different actors (individuals, groups, and institutions) through their interactions in the delivery of public services. In our empirical case, we focus on the relational tensions and controversies between the public (local and national governments) and private and third-sector organizations in the delivery of social support in Istanbul. By utilizing the concepts of field, habitus, and capital inherited from Pierre Bourdieu, this study explores publicness concerning accountability habitus and symbolic capital.[1] We do this by analyzing the relational dynamics of social support delivery in Turkey, which is shaped by diverse social contexts.

Recently, third-sector organizations have become one of the central actors in the delivery of social support (Evers, 2005; Kelly, 2007). A prominent issue in the literature is the accountability of this field (Helmig et al., 2004, 2009; Tenbensel et al., 2014). Accountability has been elaborated in terms of transparency (Robbins & Lapsley, 2015) and the tensions arising from their distinctive characteristics of being managed by an "economic" logic despite not having profit-oriented and nonmarket organizations (Helmig et al., 2004, 2009). This is further problematized by Ryan et al. (2014) as a need for an alternative conceptual framework as the existing frameworks have been developed within a market context, which creates tensions in different ways. This is in line with approaching publicness as a social relation among different actors representing different values and expectations (Steccolini, 2019). In this paper, we do not consider publicness in its constitutive elements, but on how publicness emerges in context and is enacted and performed by social actors. The emergence of some publicness features in the public space will depend on the coexistence of multiple rationalities, goals, political agendas, and power games. Prior literature suggests that accounting and accountability can translate and mediate values and ideas affecting the decisions and behavior of actors and vice versa (Miller & Rose, 2008; Steccolini, 2019). In this respect, the accountability discussion in extant literature remains limited by an understanding that it is about (formal) institutional rearrangements to satisfy expectations (cf. Bovens, 2010; Mulgan, 2000), and therefore, we need a more comprehensive approach to accountability concerning publicness (Steccolini, 2019).

To study publicness and accountability means understanding the way they are enacted and practiced and emerging as a contextual and relational process. In this paper, we adopt a dynamic, relational, and context-bounded definition of accountability. In this respect, we explore the accountability mechanism to observe the interlocking roles of actors and their positions, practices, and symbolic capital that they integrate into the field. Following Bourdieu (1987), we understand symbolic capital as the "recognition" or "perception" of having any other sort of capital. We follow Goddard's definition of accountability habitus as "the set of dispositions to develop accounting practices in certain ways in accordance with the shared perceptions of accountability in existence" (2004; pp. 563). This means that our focus is not only on accountability as an institutional rearrangement per se (cf. Bovens, 2010; Mulgan, 2000). At the same time, we elaborate on the different ways publicness emerges and is (re)constructed concerning different social contexts. As a result, accountability habitus emerges as a consequence of a shared perception and expectation of the agents in these fields.

The empirical episode we explore in this study is social support delivery in Istanbul. In addition to the challenges to conceptualizing publicness in the public, private, and third-sector organizations, the emerging economy context presents an additional problem (Choudhury & Ahmed, 2002). Emerging economies have been described not only as facing complex socio-economic challenges, which is of significance in terms of social support. These economies also experience radical contextual shifts in comparison to established democracies (Ebrahim, 2003; Jayasinghe et al., 2015). In this respect, it becomes significant to describe publicness and accountability as practice vis-a-vis in situ contexts (van Helden et al., 2021) in emerging economies. Thereby, by elaborating on accountability habitus (Goddard, 2004, 2021), we consider the power asymmetries and focus on multiple, complicated, and competing accountabilities (Grubnic & Cooper, 2019) that become blurred within contextual changes (Agostino et al., 2022). In this line, this study answers the following research questions: *In what manners does publicness open a space for collaboration and convergence in relation to accountability?*

Drawing on Bourdieu, this study makes contributions to expanding the understanding and application of publicness as a practice unfolding in three different forms under different conditionalities. Specifically, it operationalizes Bourdieu's concepts to elucidate the various manifestations of publicness that emerge from the interactions among actors within a given field disturbed by specific events (i.e., the political coup, structural reforms, and pandemics). Such events offered the relevant sociopolitical actors challenges and opportunities to (re)construct publicness as a practice more aligned with their values. Besides, the study highlights the potential for increased inclusivity in publicness through the exploration of public value concerning formal rules, voluntary practices, and networks. By delving into constitutive elements of practice—symbolic capital and habitus—engaging in the field struggles of redefining and owning publicness, the paper goes beyond the conventional dichotomy of normative versus empirical conceptualizations of publicness and instead differentiates among distinct forms of publicness in different conditionalities. By undertaking this approach and by establishing a connection between publicness and the accountability habitus, our study contributes to the existing literature.

2 | THEORETICAL FRAMEWORK

2.1 | Conceptualizing publicness

The concept of publicness has been conceptualized in diverse disciplines. These conceptualizations include dimensionality in terms of ownership, political control, ambiguity, goal setting, or funding (Goldstein & Naor, 2005; Ruggiero et al., 2022). The dimensionality of publicness has been illustrated as affecting the quality of financial accountability in earnings management (Ruggiero et al., 2022) and concerning the performance of public sector organizations (Anderson, 2012). Drawing on the dimensionality and privatization, Aulich (2011) extended the argument that publicness is not only about public ownership, but more about the public outcomes of services the organizations provide or fund. A similar argument has been made on the continuity of publicness when formerly public-owned organizations are privatized yet continue to deliver publicly funded services (Hall et al., 2016). Publicness has also been defined in terms of spatiality allowing the intersection of the private and public and providing a medium for governance (Sahin, 2018) and resulting in constituting a domain of power relations (Georgiou & Titley, 2022). A further theme in the literature on publicness is public value creation (Choi et al., 2021), contravening a dichotomy of its conceptualization as public goods and public interest where the publicness entails the acknowledgment of both as constitutive (Pesch, 2008). In this respect, such as in terms of third-sector organizations, publicness has been described in terms of public money (donations as public good) and public benefit (grantmaking as public interest), which in return is associated with the visibility and the transparency of their operations (Williamson & Luke, 2019).

Earlier discussions on publicness have thereby framed the term as "the degree to which organizations are affected by political authority" (Bozeman, 1987, xi) in a continuum between economic authority (the market rules) and public authority (the government influence) (Bozeman, 2013). The concept has also been discussed in terms of different

dimensions (Boyne, 2002) such as normative publicness and integrated publicness (Antonsen & Jørgensen, 1997; Bozeman & Bretschneider, 1994; Bozeman & Moulton, 2011; Bozeman & Straussman, 1984; Haque, 2001; Moulton, 2009; Nutt & Backoff, 1993; Pesch, 2008). The public authority and market logic have remained a grounded dichotomy; however, the contemporary discussion on publicness concerning accounting research grasped the problems of accountability (Demirag et al., 2020) and value creation in relation to public interest and public value (Bracci et al., 2021; Quayle, 2021; Weichselberger et al., 2023). From such a perspective, the term accountability refers not only to formal accountability mechanisms but also to substantive positions that hold social support programs accountable (Bovens, 2010; Mulgan, 2000). In terms of the context-bounded description of accountability, the shared perceptions of holding the stakeholders (public, private, and third-sector organizations) accountable would therefore be expected to be as important as institutional (re)arrangements (Goddard, 2004). This means that in contextual shifts, there might be the emergence of different elements, expectancies, and shared perspectives of accountability, such as illustrated, that is, emotional accountability during the pandemic (Demirag et al., 2020). One way to move with context-bounded accountability is to enable the construction of publicness accountable.

Our study builds on Bracci et al.'s (2021) definition of publicness as "the attainment of public goals and interests, rather than to the organizations and concrete spaces where the related activities take place" (p. 1514). However, we move this discussion one step further and analyze publicness and accountability, which are co-produced and maintained within contextual shifts in which individuals, organizations, and their practices constantly interact, transform, converge, and diverge. As Steccolini (2019) argued, considering publicness requires a "stronger engagement with contemporary developments in public administration, public policy, and societal issues" (p. 255). Similarly, Huijbregts et al. (2021) concluded that the design and methods used for the assessment of public values depend on the temporal and spatial perspective, influenced by rationality and routinization that characterize a policy intervention. Competing values may exist among policy-makers, managers, and street-level bureaucrats, and between public and private organizations, leading to compromises as well as conflicts (Bracci et al., 2021). Thereby, we argue that dimensionality such as political control (e.g., Bozeman, 2013) or public value (e.g., Vollmer, 2021), while being centrally constitutive elements, does not lead to publicness. On the contrary, publicness is found in the enactment of public values and political authority. In other words, publicness is found in practice and could be grasped in the interactions among individuals, groups, and organizations. In their argument, Schmidt and Volbers (2011) illustrated this view by depicting the diverse "sites" in which publicness is enacted and performed. Therefore, understanding publicness as practice would necessitate a switch in the focus from the constitutive elements of publicness, which are, that is, ownership structures and public value, into the enactment of these constitutive elements. For instance, in terms of public value, a practice view of publicness necessitates going beyond depicturing the value(s) as "platforms" (Höög & Björkvall, 2018; Karlsson & Olsson, 2018) in a universal system of order (cf. Boltanski & Thévenot, 2006) and perceive them instead as the enactment of certain values in situ context—valuation (i.e., Fırtın, 2023; Mennicken & Power, 2015). In this direction, our study takes on such an engagement and progresses the area beyond the current state of the art by conceptualizing publicness as a diverse form of social construction.

2.2 | Field, habitus, capital, and publicness

This study analyzes publicness from a Bourdieusian perspective (Cooper & Coulson, 2014; Rana et al., 2022; Shenkin & Coulson, 2007). We consider publicness as a social practice; however, there are a few studies that extend this discussion with the dynamic and relational concepts of Bourdieu.

Fields are governed by different logics, therefore inducing different forms of realization. In a social field, a "structured and structuring structure" comprises a system of dispositions, which generate perceptions, appreciations, and practices and one actor's practice results from relations between its habitus and its position in the field. Bourdieu identified a formula of social practices, including his main "thinking tools" (Wacquant, 1989, p. 50): habitus, field, and capital. [(habitus) × (capital)] + field = practice. In this formula, he refers to a "unity hidden under the diversity and multi-

plicity of the set of practices performed in the field" (Bourdieu, 1987, p. 101). When the field is featured with both dominating actors and those who are dominated, this leads us to examine the relationships among actors operating inside the space (Bourdieu, 1998, p. 40–41). As a reference to this formula, we operationalize publicness as a social practice constructed by habitus and symbolic capital in the field of social support delivery. We focus on symbolic capital as it can be considered a resulting attribute generated by the three capitals (i.e., economic, social, and cultural). The symbolic capital represents the legitimacy and the status that each actor in the field attains as a recognition of its prestige and reputation in the eyes of the other actors (Bourdieu, 1986). Bourdieu's theory of practice is strongly linked to the idea of publicness, particularly through his concepts of field, habitus, and capital. Bourdieu's concept of practice embraces the complex interactions among field, habitus, and capital. Publicness is analyzed as a practice within the field of social support delivery because it is performed by diverse dispositions and habits of competing actors and institutions with their different engagements and experiences. Therefore, applying the theory of practice to publicness paves the way to understanding how diverse forms of publicness are contested, produced, and co-constituted in a dynamic process.

Bourdieu defines habitus as the product of a structure, which is also the constitutive of a given environment. In terms of social assistance programs, the habitus refers to the conditions that pave the way to these programs. According to Bourdieu, habitus is a set of "systems of durable, transposable dispositions/structured structures predisposed to function as structuring structures" (1977, p. 72). Therefore, practices produced by habitus as "the strategy-generating principle enabling agents to cope with unforeseen and ever-changing situations" (Bourdieu, 1977, p. 72). Here, the habitus is not "a sequence of programmed actions produced by a mechanical apparatus" but regularities (referring to contextual changes in this study), immanent law (p. 80), and "the source of objectively organized moves of actors as strategies without being the product of a genuine strategic intention" (p. 73). Habitus enables practices to be objectively harmonized without any intentional calculation or conscious references (p. 80) both for "the co-ordination of practices" and for "the practices of coordination."

Such a co-constitutive conception best reflects what we aim to present in this study as the co-constitution of publicness and habitus in producing public value in the field. Earlier studies on accountability have vastly used Bourdieu's concepts (Malsch et al., 2011). These studies include themes, such as participatory budgeting and the emancipatory potential of accountability (Célérier & Botey, 2015); the practice of accounting academics as "collective intellectuals" (Cooper & Coulson, 2014); the inconsistencies of accountability systems and performance expectations (Dhillon, 2022); relationship between accounting, governance, and accountability (Goddard, 2004) and individually and socially construction of accountability—accountability habitus (Goddard, 2005, 2021); and knowledge construction within accountability research in accounting (Rana et al., 2022). Drawing on a Bourdieusian perspective, this study extends the discussion of publicness by elaborating on its co-constitutive role objectified by accountability habitus in practicing public service. We assume that accountability habitus (Dhillon, 2022; Goddard, 2004, 2005, 2021) as the property of actors and their attitudes and predispositions (Grenfell, 2014) is by default configured to produce public value. Actors in the field utilize their symbolic capital as the medium of their operations.

We use Bourdieusian analysis to explore the relational and dynamic construction of publicness and to examine the practices and dispositions of actors in each field. Such a perspective enables us to see the interrelationship between formal structures (rules, regulations, and hierarchy) and the lived experiences of actors in their everyday lives (interests, power asymmetries, and networking activities). Therefore, the Bourdieusian approach enlightens our analysis of publicness as a complex, relational, and dynamic product in which interactions among actors, institutions, and practices are constructed by trust, recognition, capacity, network, expertise, and thus value placed within the contextual dynamics on different dispositions and attributes. Publicness is constituted by the substantive construction of accountability habitus field practices "to pose values without having the need to pose the question of the value of what is posed as value" (Bourdieu, 1988, p. 37, quoted from Grenfell, 2014, p. 164). The analysis of a specific field can only be possible by examining the actors' position attached to the relational value (Bourdieu, 1990a, p. 4). Relational thinking is framed as contextual changes through which accountability and publicness become bound to these changes.

TABLE 1 Overview of respondents.

Number	Sector	Role of respondent	Pseudonym	Interview date
Respondent 1	Humanitarian support	Founder	CSO 1	February 2022
Respondent 2	Humanitarian support	Coordinator	CSO 2	February 2022
Respondent 3	Human rights	Representative	CSO 3	January 2022
Respondent 4	Humanitarian support	Expert	CSO 4	June 2021
Respondent 5	Humanitarian support	Coordinator	CSO 5	January 2022
Respondent 6	Humanitarian support	Expert	CSO 6	January 2022
Respondent 7	Education support	Expert	CSO 7	January 2022
Respondent 8	Education support	Expert	CSO 8	March 2022
Respondent 9	Humanitarian support	Expert	CSO 9	January 2022
Respondent 10	Education support	Expert	CSO 10	January 2022
Respondent 11	Humanitarian support	Representative	CSO 11	February 2022
Respondent 12	Humanitarian support	President	CSO 12	February 2022
Respondent 13	İstanbul Planning Agency	Social work specialist	IMM 1	January 2022
Respondent 14	İstanbul Planning Agency	Coordinator	IMM 2	January 2022
Respondent 15	Policy institute	President	CSO 13	October 2021
Respondent 16	İstanbul Metropolitan Municipality	Head of social support	IMM 3	October 2021
Respondent 17	İstanbul Metropolitan Municipality	Social support expert	IMM 4	November 2021
Respondent 18	İstanbul Metropolitan Municipality	Social support expert	IMM 5	November 2021
Respondent 19	İstanbul Metropolitan Municipality	Social support expert	IMM 6	February 2022
Respondent 20	İstanbul Metropolitan Municipality	Project lead	IMM 7	February 2022

Abbreviation: CSO, civil society organization.

In this study, we identify these contextual changes (regularities), which transform the incorporation (habitus) of actors and reconfigure (sometimes deteriorates) "the harmony between practical sense ad objectified meaning," or "the consensus on the meaning of practices," or "the harmonization of agents' similar and identical experiences" (Bourdieu, 1990, p. 58). Therefore, contextual shifts are challenging and controversial, as they were in our three key events: the failed coup attempt in 2016, changes in the ruling party in the local government, and the COVID-19 pandemic in Turkey.

3 | METHODOLOGY

3.1 | Data collection and analysis

This is a case study focusing on social support delivery in Istanbul. The data gathering and analysis follow qualitative methodology. Empirical data have been gathered between June 2021 and February 2022 from 20 semi-structured interviews with actors in different institutions involving the delivery of social support. The interviews include actors from the municipality, municipal companies and agencies, as well as different civil society organizations (CSOs) engaging in the delivery of social support in Istanbul. Table 1 summarizes the roles and organizations of the respondents.

The analysis of empirical material has been conducted inductively by the operationalization of publicness as a social practice. Thereby, we have utilized Bourdieu's concepts of field, symbolic capital, and habitus as method theory (Lukka & Vinnari, 2014) to understand the different ways publicness unfolds under different conditionalities. Employing the Bourdieusian triad as a method theory means adopting "a vocabulary and syntax, often also substantive propositions" (…) "to offer an alternative perspective and form a lever for gaining new insights" (Lukka & Vinnari, 2014: p.1313). By focusing on the interactions among field, habitus, and symbolic capital, we have made efforts to analyze and understand the interplay between individuals and social structures in different conditionalities (which we call "the episodes"). This analysis, in turn, has enabled us to approach the delivery of social support as a field that is practiced under different conditionalities to reach general conclusions about the concept of publicness as a practice. In doing so, we reconstruct the concept of publicness with the case of Turkey's local setting in terms of social support in Istanbul. For the analysis, we have first focused on the actors' definitions to make sure that the data have been objectified. In this stage, we depicted the dynamic relationship among different leading, mediating, and enabling interactions in the field. Second, we outline the dynamic and relational interactions occupied by actors who are in direct or indirect contact with each other. The operationalizing themes of this stage are symbolic capital and habitus (recognition, trust, and acceptance) of each actor as well as their characters and tensions.

3.2 | Setting the context

This section summarizes the field conditions, habitus, and social capital in and through which public, private, and civil society actors constitute the space of social support in Turkey. Although various types of civic actors inhibit Turkey's civic space, associations and foundations are usually considered the two main actors as the law stipulates CSOs to be established only in these two forms. There are also groups with diffuse and flexible organizational structures (Zihnioğlu, 2019) with no legal identity and hence no access to public funds. Since the early 2000s, the number of associations has been steadily increasing in Turkey. There are various reasons for this such as the CSOs' increasing visibility following their active involvement in the Habitat II Conference and search and rescue efforts after the Marmara earthquake in 1999 as well as the easing of the legal framework and new funds with the EU accession process (see Figure 1).

Three turning points can be identified in the intersection between local and central regularities and contextual changes in Turkey: (1) Erdoğan's victory in local elections in 1994, (2) the change of the political regime in 2017 to a presidential system that has brought more centralization to governmental spheres, and (3) the transition in several local governments from the governing AKP to the main opposition CHP (Republican People's Party) in 2019. During the 1990s, local infrastructural challenges were remedied through rapid urbanization processes and corporatist social policies (Buğra & Keyder, 2006; Tuğal, 2012; Yılmaz, 2015). Nevertheless, socio-economic problems persisted due to the increasing urban population, rapid urbanization, informal employment, patronage, and the austerity programs of international institutions (Buğra & Keyder, 2006; Yılmaz & Bashirov, 2018).

In the aftermath of the severe 2000–2001 economic crises and under the auspices of the stable political environment, Turkey adopted neoliberal reforms in the country. This process also signified the transformation of the welfare regime, where the neoliberal paradigm converged with the retreat of the state (Eder, 2010, 155) and intense paternalist relations (Bahçe & Köse, 2017; Buğra & Keyder, 2006; Şenses, 2008). Dynamics such as the 2008 financial crisis also created a shortage in capital inflow (Öniş, 2016), and the rising authoritarianism entangled with "religious forms of governmentality" transformed the neoliberal pace of the country to a new form that ensured that the welfare regime was based on neoliberal social policies and delegated to faith-based voluntary associations (Bedirhanoğlu, 2007; Kaya, 2015, 47; Zihnioğlu, 2020, 80) in a contingent fashion living residual poor outside the support system (Tekin Bilbil & Zihnioğlu, 2022). Eder (2010) described this new form as a welfare mix that comprises municipalities, associations, and new public–private cooperation schemes.
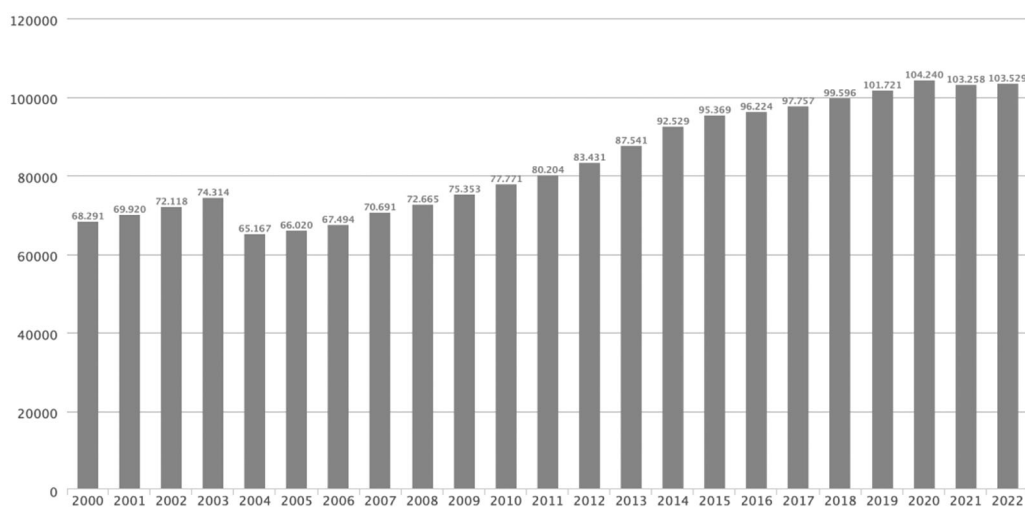
FIGURE 1   Number of active associations in Turkey between years 2000 and 2022.
Source: Directorate General of Civil Society Affairs (2022).

The local government power spilt over into the central government in 2002, and under the influence of the AKP as the ruling party in government, tension between the ruling and opposition parties emerged and accelerated in the wake of a series of developments, including the 2013 Gezi Protests in Istanbul, the July 15 coup attempt in 2016, a state of emergency initiated on July 20 2016, subsequent elections and their impacts on urban governance, two presidential elections (2014 and 2018), four parliamentary elections (2011, June and November 2015, June 2018), two local elections (2014, 2019), and two referenda (2010, 2017), including one critical referendum on the direct election of the president by the people in 2007. On April 16 2017, a referendum held by the AKP government on the new presidential system resulted in a 51.4% approval majority for amendments to 18 articles in the Turkish Constitution. Following the referendum, these constitutional amendments paved the way to increasing Erdoğan's presidential power, whereas the parliamentary system shifted to a presidential government system, enabling the president to exercise and carry executive power and function through the abolition of the office of the prime minister (Judiciary of Turkey 2017)[2]. In 2018, the Municipality Law was amended, and the Ministry of Interior's authority in many areas was shifted to the Presidency. These structural changes generated governmental conflicts and contradictions, which are one subject matter of the present study.

We chose social support delivery in Istanbul as our case for different reasons. First, this case illustrates a contested civil society context. Contextual shifts such as the 2016 failed coup attempt altered the relationship between the civil society and public institutions and resulted in institutional rearrangements in the organization of civil society. Second, a further contextual shift was the change of local political power from the governing AKP to the opposition CHP. The relationship between the former Istanbul Metropolitan Municipal government and CSOs has been one of the central issues amplified by the opposition during the election campaign in 2019. In such rhetoric, the former mayor was accused of giving privileges to some CSOs financially. In return, these organizations were depicted as supporting the symbolic capital of the municipality through the establishment of a network of social support (Turkish Court of Accounts, 2021, p.104). A third contextual shift relates to the timeframe, which is the COVID-19 pandemic. The pandemic deepened the already existing socio-economic disparity in Istanbul, resulting in the increasing importance of the roles of local government and CSOs engaging in the delivery of social support programs. This adds a further dimension for accountability in terms of meeting the diverse and increasing expectancies of the economically deprived people in Istanbul. Within these terms, we elaborate on the publicness discussion within these contextual

shifts, in which our empirical analysis has led us to identify different constructions of publicness vis-à-vis contextual shifts.

4 | THE PUBLICNESS BY POLITICAL AUTHORITY: THE EPISODE OF THE 2016 FAILED COUP ATTEMPT

4.1 | Field conditions

Following the failed coup attempt on July 15 2016, almost 1500 CSOs were closed in Turkey, disrupting the relations between the state and civil society. The ensuing distrust in relations adversely affected the CSOs that undertake various roles depending on their aims, vision, and structure and provide services in line with their working area (as organizing principles of the accountability habitus). Central government agencies, that is, Social Support and Solidarity Foundations, provide support for education, health, disability-elderly, housing-food, family, and other types of support in terms of the needs. Other actors in the field are the Istanbul Metropolitan Municipality (IMM) and CSOs, with sometimes conflicting interests, co-create and co-shape publicness.

The CSOs' reach in Turkey has been limited by the conditions set forth by the Law on Collection of Aid that requires CSOs to obtain a special permit every time they raise funds in public spaces, such as online fundraising, SMS campaigns, and other public campaigns. The requirements implied by the law are restrictive and have become an obstacle for organizations to raise funds for their charitable activities (Zihnioğlu, 2020: 92–93). The permissions are issued by the district governor or the governor depending on the scope of the aid that will be collected. The (district) governor assesses the applications based on the CSOs' competence, relevance to their objectives and public values, and whether or not they think the aid collection will succeed. They also have full discretion on how long the aid collection can last. At the same time, only those civic organizations with a legal identity (i.e., associations and foundations) are allowed to raise funds. This denies a large group of civic actors, such as networks, platforms, and community-based initiatives, from collecting aid. CSOs also mobilize different channels, such as municipalities to reach individuals. Moreover, municipal companies and the private sector are actors in the field.

Since the failed coup attempt in July 2016, the power struggles that emerged in the field in a continuous process that is contextually transformed and changed seem to exacerbate and take a new dimension with growing mistrust of the government toward civil society. Interviewees noted that public officials prefer not to sign protocols with CSOs anymore and conduct security clearances (CSO 7). Based on our interviews, after the 2016 coup attempt, the relationship of "trust" among actors in the field was broken and resulted in the cancellation of most protocols between the CSOs and the public sector. Recently, the public has been in closer contact with many CSOs by getting information from them. "There is still no protocol with the Ministry, but there is a verbal protocol with the provincial directorates" (CSO 5; CSO 11). Although we cannot say that the relations with the central administrations were completely cut off, "it was seriously disrupted, such a relationship of trust was not built in the next few years" (CSO 7). Currently, trusting relations have been established at the level of municipalities and provincial directorates:

> But you know, since the country has been structured in a very centralized way, especially in recent years, there is not much initiative in the local, outside the municipality, so it's top-down. (CSO 2; CSO 7)

4.2 | Symbolic capital and habitus: trust and personal relations

Actors in the field become accountable to one another once they construct personal initiatives and trust relations. Tensions are also caused by the significant variation in public officials', both at the central and local levels, attitudes in working with CSOs. "The main problem of the bureaucracy in practice is the importance of personal initiatives even

where the legislation is clear … Their personal or political opinion, how they see the CSOs influence this" (CSO 1). One interviewee sees this as an issue of establishing communication, building mutual trust, and working with official permissions and approvals (CSO 1). Others try to solve this indirectly by showing agility in creating accountable relations in the field, and then symbolic capital here provides advantages in reaching public officials. For instance,

> We use the good references we have…what we cannot solve at the local level, for instance permission, we try to express it at the Ministry. If one department head says no, we go to another one. We went to another mayor. We ask for a governor from another town to make phone calls. (CSO 10)

> Turkey's civil society participation depends entirely on the personal initiatives within the bureaucracy and the political conjuncture. (IMM 1)

Our interviews show that civil society's role in the field is shaped by three major factors. First is how the bureaucrats think of civil society. A positive approach of an individual bureaucrat toward civil society or a specific CSO has become a determinative factor that paves the way to a collaborative relation between the public institution and the CSO. Concerning this, the second is the bureaucracy's initiatives. Third, and finally, is the political conjecture that provides opportunities and constraints to civic actors in Turkey. The changing political context has greatly influenced state and civil society relations. The opening political structures of the early 2000s were replaced with a distrusting environment over the last decade. This had a determinative effect on the extent to which civil society can access public institutions.

4.3 | Construction of publicness

In this case, the publicness is dominantly constituted by the central government under structural constraints. Therefore, the regulatory measures that constitute policy are themselves reinterpreted and redefined by a further series of interactions among actors "who, as a function of their positions in objective structures of power defined on the scale of a territorial unit" (Bourdieu, 2005, p. 128). This case depicts how publicness is constituted with a "relative autonomy" with respect to the principles of "hierarchization" by occupying a "dominated position" (Bourdieu, 1983, p. 319). Hereby, the publicness is constructed through formal rules and regulations dominated, circulated, and operationalized by the national government. The distinctive feature of symbolic capital in this case is trust relations. Symbolic capital functions in the field in response to contextual changes (regularities) as the precondition of the field secured by privileged protocols only for trusted CSOs. The social support service has become the symbolic capital here. The contextual change (coup attempt) has led the symbolic capital to shift away from trust and the protocols which served as accountability habitus toward hierarchy and central control.

5 | PUBLICNESS BY COMPETING POSITIONS: THE EPISODE OF ADMINISTRATIVE CHANGE IN THE LOCAL GOVERNMENT

5.1 | Field conditions

In 2019, the transition of certain municipalities from the governing AKP to the main opposition CHP is the subject matter of this case to understand the reconfiguration of the relations between actors and their interaction. The process of adoption of a new administration can only be operative and active through aspirations and expectations by reproducing their position in the field of positions. Although the party in rule in Istanbul is CHP, the party distribution

in the local council is more competitive, with AKP (175 members), CHP (119 members), İYİ Party (12 members), MHP (4 members), and 1 independent member.

Social support provided by the municipality to households is based on criteria set out in the social support regulation and assessed through documents and home visits. The new IMM administration also employed over 300 staff to work on the newly established poverty desks. They also developed new instruments such as poverty maps and system graduation mechanisms to break the dependency on social support. Following the change of leadership in 2019, the IMM established the Istanbul Planning Agency (IPA) to develop social policy models, design public spaces, and produce data on Istanbul. The new staff employed at IPA includes people who previously had worked at CSOs. The IPA works with a wide network of stakeholders, including CSOs, international organizations, planning agencies, academia, and the private sector. These actors help IPA in collecting data, strategic planning, policy-making, and modeling (IMM 3).

5.2 | Symbolic capital and habitus: religious tendencies, objective needs, and political interests

As position-taking changes, there is also a change in diverse options that are simultaneously offered for social support in different criteria providing support. Additionally, the IMM started looking at factors other than household income such as education and differentiated social support accordingly. Here, the habitus that the public organizations become accountable also changes in relation to position-takings, for instance, religious tendencies, criteria based on individual needs, and political interests.

One interviewee noted that the previous IMM administration "questioned the beneficiaries' religiosity and loyalty to the Major during household visits. They tried to create a feeling of being thankful and gratitude. The new administration based this social investigation to objective criteria" (CSO 6). As such, the meaning of social support changes automatically with each change within which it is situated for each actor (Bourdieu, 1983, p. 313). A related challenge that we found to restrict the municipalities in creating public value is their political agendas. The municipalities cannot relieve themselves from their political party with a priority to serve their electorate. The internalization of these changes and transitions in the different forms of symbolic capital perpetuates. Although the party governing the municipality changes as an electoral success, it can only transpose and transform over time, and thus, the legitimate recognition is only based on the competence of actors (Bourdieu & Passeron, 1990). Interviewees highlight that concerns over how their constituencies would react may shape the decisions and actions of the municipalities. One example of this is with regards to municipal social support provided to refugee communities. In recent years, the political and social context toward refugees has changed considerably in Turkey. There has been a growing reaction against refugees by the host society in Turkey. Coupled with the worsening economic decline of recent years, the host society is increasingly critical of the actual and potential social support provided to the refugee community. One interviewee noted that the municipalities may hold out services to refugees to avoid being seen as a place for these groups or otherwise prioritize providing public services, including social support, to its constituency (CSO 3):

> In Turkey, the process is really based on individuals, not institutions. Basically, you can develop a trust like relationship with those individuals, and your business can run smoothly. When those people leave, unfortunately, this does not continue because there is no legislation or obligation regarding this. (CSO 7b)

> Our direct contacts can be public institutions; these institutions can also be central and local governments. Depending on the color of politics from time to time … it changes according to the opportunities that the current conjuncture offers you … in this direction, while we were working more directly with

the ministries in the past, we have started to work with local governments a little more in recent years. (CSO 1)

Here, the challenge is whether the public organization maintains the social support idea, process, or actors they cooperated with; otherwise, public actors have personal priorities. CSOs apply to different authorities in order to overcome these tensions and dynamics at the local level, "we explain why we are in the field"; "we tell in Ankara that we can't solve it locally" (CSO 9). As such, accountability is the possible access to symbolic capital in the form of getting recognized and accepted.

Many of the actors that produce publicness (produced by strategic positions) regularly interact, cooperate, and work with other local and civic actors by utilizing their symbolic capital. For instance, the IMM often interacts with local actors in social support provisions. Although the process is managed by the IMM, elected neighborhood representatives (*mukhtars*) and CSOs such as hometown associations may serve as a bridge or a facilitator as they identify and direct those in need to the IMM (IMM 1C). Cooperation with civil society has been important not only for target selection and support distribution but also for discussing social support as a right rather than grace. An important reason for increased collaboration with civil society is that the new IMM administration hired many people from civil society, mainly from women's and children's protection organizations (IMM 2; CSO 8).

Another change in position-taking by the municipality is with regards to "public benefit status," which is given to authorized CSOs by the government. As a local authority, the IMM works and coordinates with CSOs with or without this status. The IMM states that they evaluate the CSOs with respectable credit (symbolic capital), and thus, CSOs become accountable for their credibility. In this context, the IMM defines public value as "right-based and people-oriented." A CSO as the main element that enables them to hold on to the field:

> We act with certain principles such as being impartial and independent. We are neither a religious association nor close to any other political ideology. It's built on principles. This is our strongest and most fragile feature. (CSO 10)

We observed that although there is an emphasis on political party strategies in municipalities, CSOs aim to focus on the areas where there is a need, without being incorporated into any political ideology or interests. As such, CSOs' ultimate goal is to re-position themselves while they continue to work with different municipalities even if the political party in rule changes. CSOs may also attribute to the public value in relation to surveys conducted by CSOs at the beginning and end of their projects. They look at the cross-cutting maximum value they create by looking at not only how many people they reached but also how relevant the support has been (CSO 7). Many CSOs carry out awareness-raising activities through public outreach campaigns on social policy and social support, help these actors to develop capacity (CSO 7b; CSO 11), or carry out advocacy and lobbying activities. They prepare fact sheets and regularly meet with policy- and law-makers to share these, highlight problems, and also propose solutions (CSO 9). In response to these positions, the national government has also taken new positions within the field of competitive strategies. In November 2021, the laws on aid collection and associations were amended by adding new actors and roles in the field.

Within these competitive strategies, positions, and position-takings, the public value is recognized in the field differently, such as capacity, network, and expertise, as symbolic capitals. The interviews yield two important takeaways in terms of the construction of publicness and public value. First, as the scale is larger in municipalities and central government, CSOs choose a more strategic approach to establishing relations. For instance, in municipalities, several directorships may need to exchange correspondences even for something small (IMM 4). This results in a difference in approach, which inhibits the collaboration of civic and governmental actors and thereby restricts the actors in creating public value. Second, the symbolic capital of the charitable support created a snowball effect, whereby the actors soon started to address other areas, including social, psychological, and legal support services. Some of these initiatives had a wider scope than merely philanthropic efforts. Through these services, civil society groups mobilized the public, raised public awareness around poverty, and facilitated civic cooperation.

5.3 | Construction of publicness

Publicness in this case is reproduced in different contexts with different enablers, in which actors restrict themselves to diverse constraints that make them disabled to enrich their roles to create public value. As such, the autonomy of publicness under construction is challenged by different actors' positions and position-takings in the field in relation to different possibilities of publicness and thus changed and transformed by symbolic capital in the forms of strategies and competition. Hereby, publicness is constructed by possible positions of agents and possibilities of access (symbolic capital) to different positions (newly elected institutional actors), defined by Bourdieu (1983) in relation to "the difficulty of attaining them and … by the relationship between the number of positions and the number of competitors" (p. 344). We do not assume a mechanical relation among the actors, because, in the field, positions and position-takings produce different strategies and possibilities for maneuver (Bourdieu, 2005, p. 135). As such, actors become context-bounded accountable vis-a-vis their positions (interests, needs, and tendencies).

6 | PUBLICNESS AS INCLUSION AND DIVERSITY: THE EPISODE OF PANDEMIC

6.1 | Field conditions

The COVID-19 pandemic, which started as a public health emergency, has rapidly turned into a crisis with humanitarian, societal, and economic consequences. In responding to such emergencies, civil society groups were key in reaching out to vulnerable communities. In Turkey, many civic actors have mobilized in new and collaborative ways to help alleviate the pandemic's impact at the community level since its first outbreak in the country in March 2020. The Turkish government responded to the outbreak with a call to stay at home followed by intermittent short curfews and lockdowns starting as early as April to contain the spread of the virus. This prompted civil society to shift into an emergency relief mode to manage the immediate effects of the pandemic in society. CSOs ranging from small community groups to national charities swiftly mobilized to provide basic needs to those who could not work under lockdown and were deprived of income such as day laborers. Initiatives such as the Deep Poverty Network were established in 2019 to work with the most disadvantaged groups and have become more active and vocal during the pandemic (Cherif et al., 2020). Refugees became a particular concern. During this period, the number of refugees in need of CSOs' support increased immensely, whereas many organizations working with refugees had to cease their fieldwork. In addition to refugees, irregular migrants started to reach out to these organizations to access basic needs and healthcare. Neighborhood initiatives sprouted to run errands for elderly neighbors when people above 65 were restricted from leaving their place of residence. Such initiatives helped create a positive community spirit (Doğan & Genç, 2021: 133–6).

In addition to the regular social support, the IMM provided one-off support during the pandemic owing to the steep impoverishment of large sectors of society caused by the lockdown measures. Given that vulnerable groups may not access through the traditional online application system, the IMM established other channels as an access line. During the pandemic, more than 1 million families in Istanbul applied to the IMM for social support. However, the donation of 6.2 million TL (when the USD was 7 TL) provided by the campaign started by the IMM was confiscated and prevented by the government in February 2022. As per the Regulation on Aid Collection Principles and Procedures under the Aid Collection Law No. 2860, support can only be distributed by the municipality. The main axis of the municipality's organization with CSOs is cooperation and coordination, the identification of the needs and the areas of intervention. Two factors that increase the local CSO–municipal cooperation are, first, the fact that the public institutions could not keep up with the requested support during the pandemic period, and second, the deteriorating trust between the central authority and CSOs after the 2016 coup attempt. Indeed, the government was keen to centralize all fundraising efforts by launching its campaigns as it declared municipalities' and CSOs' campaigns illegal and the state banks blocked their donation accounts. In various instances, these were countered by the municipalities. For example, the

IMM brought legal action for the suspension of execution of the Ministry of Interior's circular that suspended their campaign and blocked their accounts.

6.2 | Symbolic capital and habitus: cooperation and coordination

In this context, the CSOs developed creative solutions to support those in need. New civic groups and solidarity networks (as symbolic capital) were initiated to connect those in need directly to people who want to help them. One such initiative is the Citizen Solidarity Network. This is a digital platform that maps the available public support, volunteer networks, and organizations across Turkey. Similar initiatives dating before the pandemic such as the Needs Map became more actively used. As a result, civil society's use of digital platforms increased in different ways.

During the pandemic, the actors realized their symbolic capital was beyond their regulatory capacity and became accountable within their coordination capacity. In particular, for the one-off support provided during the pandemic, the IMM collaborated with unions and chambers of various professional groups, such as hairdressers and cab drivers, which were directly hit by the lockdown measures. They also called for and accepted lists of needy families from a variety of CSOs. These include rights-based CSOs that do not usually cooperate with the IMM (CSO 2). The CSOs also helped the IMM to distribute the support packages. This was particularly important for refugee communities, the records of which may not exist in the municipality. Others helped the IMM with the disinfection of public places and put their project cars at the local authorities' disposal (CSO 4; CSO 3).

The new administration at the IMM argues to have a more inclusive approach in their strategic planning and social policy-making by keeping their doors open to civil society actors from across the ideological spectrum (IMM 3). Although some interviewees from civil society attest to this, they also highlight that the ideological position of the municipality still matters (CSO 6). Despite the CSOs' cooperation among themselves with organizations in the fields of communication, human rights, law, health, and environment, one of the main challenges in CSOs' relations with the public is their approach to "who [which ideology] are you from" (CSO 12) as the main challenge working with the public institutions. Our interviews indicate that this seems particularly the case when municipalities make contacts with civil society actors with a political mission as this may create problems when giving an account to the political party they belong to. Other interviewees noted that most of the municipalities cannot act independently of the party they belong to (CSO 1). At the same time, interviewees who claim to have no political leanings and are open to working with municipalities from any ideological background concede that the municipalities' approach may not be the same (CSO 7; CSO 2; IMM 1C; CSO 6).

The pandemic has affected the CSOs themselves in terms of their recognition and reputation in the appropriation of their symbolic capital and embodying accountability habitus. A survey conducted in April and repeated in August 2020 on the pandemic's impact on Turkish civil society found that a majority of CSOs had to cancel activities such as seminars, conferences, and training (TUSEV, 2020). About half of the respondents said that they had to end their fieldwork or close down centers following the outbreak of the pandemic. That said, many of these organizations repurposed themselves and pursued activities in other areas such as healthcare, poverty, and violence against women. For instance, during the initial months of the pandemic, various civic organizations organized food banks, free emergency food, and donation points:

> The relations we establish can be with parliamentarians, parliamentary commissions, or parties. It covers all of the broad public actors. In other words, these actors are advancing with the people who will determine the future of the public, it does not have to be the government. (CSO 2)

They mobilized the local public in their areas to support these efforts. As the pandemic continued to evolve, some CSOs "adapted their training material" and swiftly developed online education material (CSO 11). Many other organizations distributed computers and tablets to students to enable access to online learning. Some CSOs organized

campaigns to harvest crops and distribute them to those in need. In doing these, they often acted in collaboration with local municipalities in their area (Cherif et al., 2020). Although stating that CSOs provide "service together" in terms of public benefit in the process of increasing CSO–local cooperation with the pandemic, they support not only materials but also the labor force.

6.3 | Construction of publicness

Publicness, in this category, is produced in the form of interrelation, inclusion, and diversity, in which the coordination among actors addresses the broader meaning that also makes publicness more inclusive. However, as the field dynamics are changed concerning the context (ideological differences, political party tendencies), inclusivity becomes vulnerable and fragile.

In this category, publicness is the product of the movement of formal and relational actors without necessarily following a strict hierarchy and participation in the field depending on a given context (in this case, the pandemic). This is what Bourdieu describes as "conductorless orchestration" through which the field produces different social capital instruments used, for instance, to meet the specific requests of individuals from public organizations. Rather than focusing on purely the creation of the public value to obtain formal permission and speed up the authority's approval, this reinforces this perception that the public sees CSOs as a symbolic capital. The actors enact contextualized and substantive rules in their habitus outside and among the formal rules and regulations.

7 | DISCUSSION

In this paper, we explored different contexts and how publicness was constructed. In publicness by the political authority, we observed that hierarchization and centralization present security and trust as public value; however, in publicness by competing positions, we saw competition and the relative power of actors define their positions and strategies. Even though a field is profoundly hierarchized with dominant agents and institutions having considerable power to determine what happens within it (Bourdieu, 1989, 1984), there is still agency and change with "conductorless orchestration which gives regularity, unity and systematicity to practices even in the absence of any spontaneous or imposed organization of individual projects" without "unifying principle than conscious co-ordination" (Bourdieu, 1990a, p. 54). Therefore, we found three ways in which publicness has been practiced (Schmidt & Volbers, 2011). Publicness has been practiced differently (1) by the political authority through hierarchization and centralization; (2) by competing positions of diverse actors taken beyond hierarchical relations; and (3) by inclusion and diversity is all-embracing by employing more inclusive practices. Once publicness is orchestrated by dominant actors and interests, it becomes politicized, centralized, and less inclusive, damaging public value.

In comparison, three episodes depict diverse accountability habitus in response to the categories of perception and assessment (Goddard, 2004); classificatory principles and organizing principles of action. First, the publicness by the political authority, explained by the episode of the 2016 coup attempt as a contextual change, with a strict hierarchy and centralized organization represented by the national government as the dominant actor by law. In this conditionality, the dominant public value is embodied in the form of security at the symbolic capital perceived and assessed using trust through legitimate principles determined by the state protocols. Second, the publicness by competing positions, which is constructed through diverse positions of competitive actors, as in the episode of the regulatory and contextual changes after the local elections in 2019, created a symbolic capital by challenges to the autonomy of the dominant actors and embodied by different positions and strategies. Third, with the episode of the COVID-19 pandemic, the publicness as inclusion and diversity, with new social practices such as more inclusive support packages, and more substantive rules following contextual changes. In this conditionality, the dominant public value is to achieve diversity through solidarity networks materialized by CSOs.

TABLE 2 Matrix of connections in the field.

		Publicness practiced as political authority	Publicness practiced as competing positions	Publicness practiced as inclusion and diversity
Episodes and conditionalities		*2016 coup attempt*	*Change of the party in control of the municipality*	*COVID-19 pandemic*
Symbolic capital	*Objectified*	Within hierarchy and centralization	By challenges to the autonomy	By inclusion and diversity
	Realized and embodied	By a dominant actor by law	By different positions and strategies	In inclusive collaboration between diverse actors
	Represented by	National government	Municipality	CSOs

Source: Adopted from Bourdieu (1983, 1986, 1990b) and Bourdieu and Passeron (1990).

We found that the contextual changes relationally construct publicness in interdependent roles that co-constitute the public value, which are context-bounded accountable. Contexts are based on interests (i.e., party politics), centralization (i.e., the role of the government), and power shifts (current conjunctures). Our main findings follow a more dynamic and relational account by showing that: (1) Publicness turns out to be constituted by different accountability habitus by producing public value to open up a space for actors (local government, non-profit organizations, municipal companies, and citizens); (2) there are multiple (public, private, and third sector) organizations involving the delivery of social support services to prove their level of symbolic capital (economic, social, and cultural), interest, and value creation, and (3) such collaboration has been centered around public value, which brings about the proliferation of different forms and roles of publicness among these actors in the field. Table 2 summarizes how publicness emerges in terms of how the actor's configuration changes, and how symbolic capital is objectified, embodied, and represented by diverse contexts. Three episodes describe how certain values emerge as valuable in different regularities through the mix of different elements of connections in each field.

This paper reveals that the co-constitutive processes of public value creation (re)configure publicness emerged in different forms. We found that publicness is created along with the multidimensional public value as diverse and context-based which value propositions of each actor differ. For instance, social support is one form of public service provided for needed individuals with the involvement of and interaction with different actors, such as civil society (local, national, and international), associations (health, education, professions, and humanitarian support), universities, municipal companies, neighborhood units (*mukhtars*), ministries, foundations (public, semi-public, and private), different units of municipalities (social support), and selection criteria (reputation and licensing).

This paper focuses not only on the relational analysis of publicness but also explores its fluidity within a given social space in which actors and fields co-constitute with each other through their diverse interactions (Bracci et al., 2021). These involve symbolic capitals, calculations of diverse interests following forms of accountability habitus, and actors' positions and practices. Actors' perceptions, interpretations, motivations, and intentions to take part in the delivery of social support services (such as parental training, pre-school support for children, refugees, direct support payments, and professional support) are to utilize their symbolic capital and consequently their engagement in the construction of publicness. In this engagement, however, there are interruptions, tensions, and reconfigurations. This paper shows situational contingencies in theorizing the multiplicity in the field and thereby adds further nuance to the concept of publicness. We found that publicness emerges as a social practice in making the efforts to co-produce value for people to co-constitute the habitus contextually accountable based on diverse regularities. This study conceptualizes the problem of accountability within the multiplicity of publicness co-constituted by diverse actors. As such, publicness is constructed and produces different roles. We found that accountability is the possible access to symbolic capital, to get recognized and accepted (Killian, 2015; Shenkin & Coulson, 2007). By elaborating on the publicness and accountability habitus, the paper also adds knowledge to the growing literature on accounting and accountability in

emerging economies (Hopper et al., 2009). By elaborating on three different episodes, the perspectives of holding the actors involved in the delivery of social support accountable have been not only different and contesting beyond being shared by all stakeholders (cf. Goddard, 2004) but also shaped by the power positions and dynamics. As a visible consequence of the contextual shifts that we have elaborated on, there have been asymmetric, multiple, and competing notions of accountability (Grubnic & Cooper, 2019), which were not necessarily closely related to the institutional rearrangements unfolded in these shifts. In so doing, the paper contributes to the publicness debated by showing how publicness emerges, because of a combination of different interests, actors, and values mobilized in practice (Bracci et al., 2021).

8 | CONCLUSION

This study contributes to the conceptualization of publicness as a practice beyond the more traditional normative and empirical or integrative perspective proposed in the literature (Bozeman & Moulton, 2011). We also respond to various calls for research to understand the richness of contextual studies and the conditions and features that impact the relationship between accountability and publicness (Bracci et al., 2021; Steccolini, 2019). Theoretically, we contribute by enriching the publicness concept with Bourdiues' conceptualization of the field, which allowed us to provide a dynamic and vivid representation of the emergence of publicness and its accountability and how they are enacted and practiced. In particular, we have shown how the emergence of publicness was dependent on the power struggle and dynamics. This study reveals that action-based accountability mechanisms would be created and integrated, rather than solely context- or actor-based accountability. Open data, open communication, and data-sharing platforms could enable to make publicness more accountable (Agostino et al., 2022). We found that accountability habitus would make the coordination strong and public value diverse and inclusive through dispositions and attitudes (trust, competition, and inclusion). This analysis contributes to the publicness concept within accounting and accountability research in terms of contextual changes to relational dynamics in the field. Even within the defined habitus of each actor in the field, actors execute their interests with dynamic and relational forms of publicness. As Steccolini (2019) argued, in public service contexts, pro-social, collaborative, and co-operative efforts influence how accountability is conceptualized. In our study, we also show that more traditional elements still can play a role, such as hierarchical and beaurocratic controls, and law enforcement that can conflict with other values. Our theoretical approach can support researchers and practitioners alike to have a better understanding of the contextual dynamics in place, the resulting accountability practices, and the values embedding the practiced publicness.

This study also contributes to civil society studies, where accountability has mostly been discussed concerning external funding. At the same time, CSOs' collaboration with local government, with respect to social support, is a much studied topic. We expand this literature by examining this relation by the Bourdieusian analysis of a new dimension, that is, publicness unfolding as practice differently under different conditionalities. We elucidate how various manifestations of publicness emerged from the interactions among actors within a given field during specific events (i.e., the political coup, structural reforms, and pandemics). This represents a challenge and an opportunity for relevant social–political actors of the field to (re)construct publicness as a practice more aligned with their values.

This concept opens the space for collaboration in different social fields, like social support. The main reason why the actors' position and their habitus shape accountability is the fact that accountability in the field is not limited the formal structures and can be developed with context and actors and their positions can be considered accountable in each context, depending on the public value they created, or the symbolic capital they accumulated, or their interests converged with dominant actors. By examining the actions and efforts in each context (i.e., failed coup attempt, changes in local government, and pandemics), we found that actors both produce public value and, at the same time, the publicness in diverse forms, whereas they become accountable bound to contextual changes. This is in parallel with describing public accountability in emerging economies as a practice rather than stabilized institutional rearrangements (Hopper et al., 2009; van Helden et al., 2021).

Our findings bear some practical implications. From a policy point of view, there is the need to look beyond the NPM state versus market and private versus public interest dichotomies, both "emerging economies" and "established democracies." To address the growing and complex societal, economic, and environmental issues, policies and policy-makers alike need to recognize the emerging publicness in the (i) social inclusion, (ii) coproduction, and (iii) collaboration between public and private sectors and civil society. Besides, public managers need to recognize that the legitimation of public services and programs can emerge from the bottom–up and lateral interaction with the other relevant actors in each context rather than a top–down manner. Consequently, accountability means and relations are required to adapt becoming more dialogical and inclusive, with public managers engaging with private and not-for-profit organizations in defining what is of value, how it can be achieved, and how it can be assessed and accounted for.

This paper is not without limitations. First, our interviews did not include government parties' actors, and their specific perspective is missing, which could also represent an avenue for further refinement of the research. Finally, our results are limited to the very nature of the context studied, although the general findings have a broader reach to be filled with contextual evidence.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

ORCID
Cemil Eren Fırtın https://orcid.org/0000-0002-8839-0298
Enrico Bracci https://orcid.org/0000-0001-5048-9260

ENDNOTES

[1] According to Bourdieu (1977), capital extends beyond mere economic wealth and encompasses multiple dimensions of social structure. He identified three main forms of capital that are interconnected with each other, which are economic, cultural, and social capital. This paper studies symbolic capital as the outcome of the other forms of capital.

[2] The new Turkish model of presidency is unique given the decision-making process that revolves around the president's personality, especially amid crisis management in terms of budgetary decisions, reallocation, and distribution, which are based upon the role of an "extraordinarily powerful chief executive" (Öniş, 2016, p. 143) played by the Presidency.

REFERENCES

Agostino, D., Bracci, E., & Steccolini, I. (2022). Accounting accountability for the digital transformation of public services. *Financial Accountability & Management*, *38*(2), 145–151. https://doi.org/10.1111/faam.12314

Anderson, S. (2012). Public, private, neither, both? Publicness theory and the analysis of healthcare organisations. *Social Science & Medicine*, *74*(3), 313–322.

Antonsen, M., & Jørgensen, T. B. (1997). The 'publicness' of public organizations. *Public Administration*, *75*(2), 337–357.

Aulich, C. (2011). It's not ownership that matters: It's publicness. *Policy Studies*, *32*(3), 199–213.

Bahçe, S., & Köse, A. H. (2017). Social classes and the neo-liberal poverty regime in Turkey, 2002–2011. *Journal of Contemporary Asia*, *47*(4), 575–595.

Bedirhanoğlu, P. (2007). The neoliberal discourse on corruption as a means of consent building: Reflections from post-crisis Turkey. *Third World Quarterly*, *28*(7), 1239–1254.

Boltanski, L., & Thévenot, L. (2006). *On justification: Economies of worth* (Vol. 27). Princeton University Press.

Bourdieu, P. (1977). *Outline of a theory of practice.* Cambridge University Press.

Bourdieu, P. (1983). The field of cultural production, or: The economic world reversed. *Poetics*, *12*(4–5), 311–356.

Bourdieu, P. (1984). The habitus and the space of life-styles. In *The people, place, and space reader* (pp. 173–178). Routledge.

Bourdieu, P. (1986). The forms of capital. In J. Richardson (Ed.), *Handbook of theory and research for the sociology of education* (pp. 241–258). Greenwood.

Bourdieu, P. (1987). *Distinction: A social critique of the judgement of taste.* Harvard university press.

Bourdieu, P. (1988). *Intérêt et désintéressement".* Cahiers de recherche *7*. l'Université de Lyon.

Bourdieu, P. (1989). Social space and symbolic power. *Sociological Theory*, *7*(1), 14–25.

Bourdieu, P. (1990a). *The logic of practice*. Stanford University Press.

Bourdieu, P. (1990b). *In other words: Essays towards a reflexive sociology*. Polity Press.

Bourdieu, P. (1998). *Practical reason*. Polity Press.

Bourdieu, P. (2005). *The social structures of the economy*. Polity Press.

Bourdieu, P., & Passeron, J. C. (1990). *Reproduction in education, society and culture* (Vol. 4). Sage.

Bovens, M. (2010). Two concepts of accountability: Accountability as a virtue and as a mechanism. *West European Politics*, *33*(5), 946–967.

Bozeman, B. (1987). *All organizations are public: Bridging public and private organizational theories*. Jossey-Bass.

Bozeman, B. (2013). What organization theorists and public policy researchers can learn from one another: Publicness theory as a case-in-point. *Organization Studies*, *34*(2), 169–188.

Bozeman, B., & Bretschneider, S. (1994). The "publicness puzzle" in organization theory: A test of alternative explanations of differences between public and private organizations. *Journal of Public Administration Research and Theory*, *4*(2), 197–224.

Bozeman, B., & Moulton, S. (2011). Integrative publicness: A framework for public management strategy and performance. *Journal of Public Administration Research and Theory*, *21*(Suppl 3), i363–i380.

Bozeman, B., & Straussman, J. D. (1984). *New directions in public administration*. Brooks/Cole Publishing Company.

Bracci, E., Saliterer, I., Sicilia, M., & Steccolini, I. (2021). Accounting for (public) value (s): Reconsidering publicness in accounting research and practice. *Accounting, Auditing & Accountability Journal*, *34*(7), 1513–1526.

Buğra, A., & Keyder, Ç. (2006). The Turkish welfare regime in transformation. *Journal of European Social Policy*, *16*(3), 211–228.

Célérier, L., & Botey, L. E. C. (2015). Participatory budgeting at a community level in Porto Alegre: A Bourdieusian interpretation. *Accounting, Auditing & Accountability Journal*, *28*(5), 739–772.

Cherif, Y., Halawa, H., & Zihnioğlu, Ö. (2020). The Coronavirus and civic activism in the Middle East and North Africa. In R. Youngs (Ed.), *Coronavirus as a catalyst for global civil society*. 21–26. Carnegie Endowment for International Peace.

Choi, D., Lee, K. H., & Hur, H. (2021). Examining the impact of control and ownership on social enterprises' public value creation using integrative publicness theory. *Public Management Review*, *23*(5), 710–730.

Choudhury, E., & Ahmed, S. (2002). The shifting meaning of governance: Public accountability of third sector organizations in an emergent global regime. *International Journal of Public Administration*, *25*(4), 561–588.

Cooper, C., & Coulson, A. B. (2014). Accounting activism and Bourdieu's "collective intellectual"—Reflections on the ICL case. *Critical Perspectives on Accounting*, *25*(3), 237–254.

Demirag, I., Fırtın, C. E., & Tekin Bilbil, E. (2020). Managing expectations with emotional accountability: Making city hospitals accountable during the COVID-19 pandemic in Turkey. *Journal of Public Budgeting, Accounting & Financial Management*, *32*(5), 889–901.

Dhillon, J. P. (2022). Accountability fragmented? Exploring disjointed performance measurement in government. *Public Money & Management*, *42*(2), 106–113.

Directorate General for Relations with Civil Society. (2022). "Yillara Göre Faal Dernek Sayilari (The Number of Active Associations by Years)".

Doğan, E., & Genç, H. D. (2021). Early-responding civil society and a late coming state: Findings from Turkey during the pandemic. *Nonprofit Policy Forum*, *12*(1), 127–146.

Ebrahim, A. (2003). Making sense of accountability: Conceptual perspectives for northern and southern nonprofits. *Nonprofit Management and Leadership*, *14*(2), 191–212.

Eder, M. (2010). Retreating state: Political economy of welfare regime change in Turkey. *Middle East Law and Governance*, *2*, 152–184.

Evers, A. (2005). Mixed welfare systems and hybrid organizations: Changes in the governance and provision of social services. *International Journal of Public Administration*, *28*(9–10), 737–748.

Fırtın, C. E. (2023). Accountingisation of social care: The multiplicity and embeddedness of calculations and valuations in costing and caring practices. *Qualitative Research in Accounting & Management*, *20*(1), 144–166.

Georgiou, M., & Titley, G. (2022). Publicness and commoning: Pandemic intersections and collective visions at times of crisis. *International Journal of Cultural Studies*, *25*(3–4), 331–348.

Goddard, A. (2004). Budgetary practices and accountability habitus: A grounded theory. *Accounting, Auditing & Accountability Journal*, *17*(4), 543–577.

Goddard, A. (2005). Accounting and NPM in UK local government–contributions towards governance and accountability. *Financial Accountability & Management*, *21*(2), 191–218.

Goddard, A. (2021). Accountability and accounting in the CSO field comprising the UK and Africa–A Bordieusian analysis. *Critical Perspectives on Accounting*, *78*, 102200.

Goldstein, S. M., & Naor, M. (2005). Linking publicness to operations management practices: A study of quality management practices in hospitals. *Journal of Operations Management*, *23*(2), 209–228.

Grenfell, M. J. (Ed.). (2014). *Pierre Bourdieu: Key concepts*. Routledge.

Grubnic, S., & Cooper, S. (2019). Enhancing democratic accountability in health and social care: The role of reform and performance information in health and wellbeing boards. *Financial Accountability & Management*, *35*(4), 353–372.

Hall, K., Miller, R., & Millar, R. (2016). Public, private or neither? Analysing the publicness of health care social enterprises. *Public Management Review*, *18*(4), 539–557.

Haque, M. S. (2001). The diminishing publicness of public service under the current mode of governance. *Public Administration Review*, *61*(1), 65–82.

Helmig, B., Jegers, M., & Lapsley, I. (2004). Challenges in managing nonprofit organizations: A research overview. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, *15*(2), 101–116.

Helmig, B., Jegers, M., Lapsley, I., & Panozzo, F. (2009). Charities: The recurring questions. *Financial Accountability & Management*, *25*(1), 1–3.

Höög, C. N., & Björkvall, A. (2018). Keeping the discussion among civil servants alive: 'Platform of values' as an emerging genre within the public sector in Sweden. *Scandinavian Journal of Public Administration*, *22*(3), 17–38.

Hopper, T., Tsamenyi, M., Uddin, S., & Wickramasinghe, D. (2009). Management accounting in less developed countries: What is known and needs knowing. *Accounting, Auditing & Accountability Journal*, *22*, 469–514.

Huijbregts, R., George, B., & Bekkers, V. (2021). Public values assessment as a practice: Integration of evidence and research agenda. *Public Management Review*, *24*(6), 840–859.

Jayasinghe, K., Nath, N. D., & Othman, R. (2015). The public sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. In *The public sector accounting, accountability and auditing in emerging economies (Research in accounting in emerging economies)* (Vol. 15, pp. 1–6). Emerald Group Publishing Limited.

Karlsson, T. S., & Olsson, J. (2018). Considering (New Public) civil servants: Emerging roles and contexts. *Scandinavian Journal of Public Administration*, *22*(3), 3–16.

Kaya, A. (2015). Islamisation of Turkey under the AKP rule: Empowering family, faith and charity. *South European Society and Politics*, *20*(1), 47–69.

Kelly, J. (2007). Reforming public services in the UK: Bringing in the third sector. *Public Administration*, *85*(4), 1003–1022.

Killian, S. (2015). For lack of accountability'': The logic of the price in Ireland's Magdalen Laundries. *Accounting, Organizations and Society*, *43*, 17–32.

Lukka, K., & Vinnari, E. (2014). Domaintheory and method theory in management accounting research. *Accounting, Auditing & Accountability Journal*, *27*(8), 1308–1338. https://doi.org/10.1108/AAAJ-03-2013-1265

Malsch, B., Gendron, Y., & Grazzini, F. (2011). Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature. *Accounting, Auditing & Accountability Journal*, *24*(2), 194–228.

Mennicken, A., & Power, M. (2015). Accounting and the plasticity of valuation. In A. B. Antal, M. Hutter, & D. Stark (Eds.), *Moments of valuation: Exploring sites of dissonance* (pp. 205–228). Oxford University Press.

Moulton, S. (2009). Putting together the publicness puzzle: A framework for realized publicness. *Public Administration Review*, *69*(5), 889–900.

Nutt, P. C., & Backoff, R. W. (1993). Organizational publicness and its implications for strategic management. *Journal of Public Administration Research and Theory*, *3*(2), 209–231.

Öniş, Z. (2016). The triumph of conservative globalism: The political economy of the AKP era. *Turkish Studies*, *13*(2), 135–152.

Pesch, U. (2008). The publicness of public administration. *Administration & Society*, *40*(2), 170–193.

Quayle, A. (2021). Whistleblowing and accounting for the public interest: A call for new directions. *Accounting, Auditing & Accountability Journal*, *34*(7), 1555–1580.

Rana, T., Bracci, E., Tallaki, M., & Ievoli, R. (2022). The doxa of accountability knowledge: A socioanalysis of accountability research in accounting. *Financial Accountability & Management*, *38*(4), 582–607.

Robbins, G., & Lapsley, I. (2015). From secrecy to transparency: Accounting and the transition from religious charity to publicly-owned hospital. *The British Accounting Review*, *47*(1), 19–32.

Ruggiero, P., Sorrentino, D., & Mussari, R. (2022). Earnings management in state-owned enterprises: Bringing publicness back in. *Journal of Management & Governance*, *26*(4), 1277–1313.

Ryan, C., Mack, J., Tooley, S., & Irvine, H. (2014). Do not-for-profits need their own conceptual framework? *Financial Accountability & Management*, *30*(4), 383–402.

Sahin, O. (2018). From home to city: Gender segregation, homosociality and publicness in Istanbul. *Gender Place and Culture*, *25*(5), 743–757.

Schmidt, R., & Volbers, J. (2011). Siting praxeology. The methodological significance of "Public" in theories of social practices. *Journal for the Theory of Social Behaviour*, *41*(4), 419–440.

Şenses, F. (2008). Missing links in poverty analysis in the age of neoliberal globalization: Some lessons from Turkey. *New Perspectives on Turkey*, *38*, 61–82.

Shenkin, M., & Coulson, A. B. (2007). Accountability through activism: Learning from Bourdieu. *Accounting, Auditing & Accountability Journal*, *20*(2), 297–317.

Steccolini, I. (2019). Accounting and the post-new public management: Re-considering publicness in accounting research. *Accounting, Auditing & Accountability Journal*, *32*(1), 255–279.

Tekin Bilbil, E., & Zihnioğlu, Ö. (2022). Governing contingencies by proxy: A governmentality approach on social supports in Istanbul under mutual uncertainty. *Turkish Studies*, *24*(2), 309–329.

Tenbensel, T., Dwyer, J., & Lavoie, J. (2014). How not to kill the golden goose: Reconceptualizing accountability environments of third-sector organizations. *Public Management Review*, *16*(7), 925–944.

Tuğal, C. (2012). Fight or acquiesce? Religion and political process in Turkey's and Egypt's neoliberalizations. *Development and Change*, *43*(1), 23–51.

Turkish Court of Accounts. (2021). *Audit report*. Turkish Court of Accounts. https://www.sayistay.gov.tr/reports/download/3856-istanbul-buyuksehir-belediyesi

TUSEV. (2020). *Covid-19 Salgininin Türkiye'de Faaliyet Gösteren Sivil Toplum Kuruluşlarina Etkisi Anketi-II Raporu*. TUSEV. https://covid19vestklar.tusev.org.tr/wp-content/uploads/2020/10/Covid19AnketFazIISonucRaporu_Final_.pdf

van Helden, J., Adhikari, P., & Kuruppu, C. (2021). Public sector accounting in emerging economies: A review of the papers published in the first decade of Journal of Accounting in Emerging Economies. *Journal of Accounting in Emerging Economies*, *11*(5), 776–798.

Vollmer, H. (2021). Public value and the planet: Accounting in ecological reconstitution. *Accounting, Auditing & Accountability Journal*, *34*(7), 1527–1554.

Wacquant, L. J. (1989). Towards a reflexive sociology: A workshop with Pierre Bourdieu. *Sociological Theory*, *7*(1), 26–63.

Weichselberger, G. K., Fırtın, C. E., & Bracci, E. (2023). Hybridisation, purification, and re-hybridisation: A study of shifting registers of value. *The British Accounting Review*, 101201.

Williamson, A., & Luke, B. (2019). Publicness and the identity of public foundations. *The Foundation Review*, *11*(3), 68–80.

Yılmaz, İ., & Bashirov, G. (2018). The AKP after 15 years: Emergence of Erdoganism in Turkey. *Third World Quarterly*, *39*(9), 1812–1830.

Yılmaz, Z. (2015). "Strengthening the family" policies in Turkey: Managing the social question and armoring conservative—Neoliberal populism. *Turkish Studies*, *16*(3), 371–390.

Zihnioğlu, Ö. (2019). The prospects of Civic Alliance: New civic activists acting together with civil society organizations. *Voluntas*, *30*, 289–299.

Zihnioğlu, Ö. (2020). *EU-Turkey relations: Civil society and depoliticization*. Routledge.

Miller, P., & Rose, N. S. (2008). Governing the present: administering economic, social and personal life. London: Polity.

Boyne, G. A. (2002). Public and Private Management: What's the Difference? *Journal of Management Studies, 39*(1), 97–122. https://doi.org/10.1111/1467-6486.00284

Mulgan, R. (2000). "Accountability": An ever-expanding concept? *Public Administration*, *78*(3), 555–573. https://doi.org/10.1111/1467-9299.00218