The London School of Economics and Political Science

Accounting for Vulnerability

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DECLARATION

I certify that the thesis I have presented for examination for the MPhil/PhD degree of the London School of Economics and Political Science is solely my own work other than where I have clearly indicated that it is the work of others (in which case the extent of any work carried out jointly by me and any other person is clearly identified in it).

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I confirm that Paper 3 "Co-producing User Voices: 'Making up' accounts of experiences of vulnerable service users" was jointly co-authored with Dr Andrea Mennicken (LSE) and Professor Peter Miller (LSE), and I contributed 70% of the work.

I declare that my thesis consists of 96,206 words.

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ABSTRACT

This thesis investigates accounting practices and processes, which strive to account for vulnerability, across three substantive papers, supplemented by an introductory synopsis and methodological reflections. Paper one "Governing Vulnerability: Constituting vulnerable subjects within a neoliberal regime of social care" seeks to understand how notions of vulnerability are conceptualised across social care discourses. A document analysis demonstrates that vulnerability is turned from a threat to neoliberal ambitions into a governable object. It suggests that the 'vulnerable subject' is constituted as calculable in risk terms and as desiring towards independence and responsibility – characteristics commonly associated with neoliberal subject notions. While paper one shows how the 'vulnerable subject' is constituted on a discursive level, paper two and three draw on an organisational ethnographic study in a social care organisation. Paper two "Dignifying Representations: Constructing an accounting framework for a care service" demonstrates how staff employ different strategies for dignifying representations of vulnerable people in an accounting framework for quality standards, outcomes, and indicators. The paper draws attention to processes, which amend rather than oppose formal, standardised, and quantified accounts, by showing how actors seek to make the representations they need to deliver more appropriate. Paper three "Co-producing User Voices: Making up accounts of experiences of vulnerable service users" examines how feedback on the delivery of services is 'co-produced' in organisational attempts to meet the requirements of external bodies, such as commissioners and regulators. The analysis traces the co-production of accounts of user experiences in interactions between vulnerable users and organisational actors, and conceptualises co-production as an extended, continuous, and technically mediated process. Overall, the thesis provides reflections on what is at stake when accounting becomes a representation of vulnerable people, whose voices are rarely heard, and contributes to our understanding of accounting practices at the margins.

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LIST OF ABBREVIATIONS

CMS	Case Management System
CQC	Care Quality Commission
DoH	Department of Health
DoHSC	Department of Health and Social Care
HMG	Her Majesty's Government
KPI	Key Performance Indicator
NICE	National Institute for Care Excellence
SCIE	Social Care Institute for Excellence
UN	United Nations
UK	United Kingdom

1) SYNOPSIS: 'ACCOUNTING FOR VULNERABILITY'

1.1) Why 'Accounting for Vulnerability'

> Accounting is most interesting at its margins. For it is at the margins that we see new calculative practices added to the repertoire of accounting. It is at the margins that accounting as a body of legitimated practices is formed and re-formed by the adding of devices and ideas of various kinds. It is at the margins that accounting intersects with, and comes into conflict with, other bodies of expertise. And it is at the margins that accounting comes to be linked up to the demands, expectations and ideals of diverse social and institutional agencies. (Miller 1998, 174)

> The relational understanding of vulnerability shows that we are not altogether separable from the conditions that make our lives possible or impossible. In other words, because we cannot exist liberated from such conditions, we are never fully individuated. (Butler 2021, 46)

While humans have always been, and will always be, vulnerable, the notion of vulnerability has become infamous during the Covid-19 pandemic: concerns with vulnerability became plastered across the front pages of newspapers, new understandings of vulnerability were constructed and people, who were previously sheltered from it, had to face their own vulnerability. The pandemic led to many lives being lost and intensified a mental health crisis among the surviving population. At the point of writing this thesis in the summer of 2022, it seems like concerns with vulnerability are here to stay: The UK is facing a severe cost-of-living crisis, which will make life for most more difficult and for many unsafe. Environmental disasters are becoming more extreme and more frequent, endangering lives and livelihoods. The climate crisis increases vulnerability around the world due to food and water shortages. Extreme poverty, conflict, and war compound unliveable conditions, and will likely result in mass migration, severe exploitation, and widespread humanitarian crisis. As governments and the Third Sector seek to organise a range of services for those deemed vulnerable, they will have to find ways to account for vulnerability.

This doctoral thesis explores 'Accounting[1] for Vulnerability[2]': its practices and policies, conditions and consequences, technical specifications, and philosophical

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[1] In this thesis accounting is conceptualised as a social and organisational phenomenon (Hopwood 1976; 1983; S. Burchell et al. 1980; S. Burchell, Clubb, and Hopwood 1985) and the study of accounting is conceptually influenced by governmentality approaches (Mennicken and

underpinnings. Accounting for vulnerability in this thesis refers both to the practices of monitoring and reporting which account for and represent care services for vulnerable people, and to the ways in which these constitute vulnerability as a category that can be acted upon. In that sense, the thesis examines the ways in which vulnerability is made up through accounting programmes and technologies, seeks to problematise such constitution, and aspires to understand implications for accounting research (Hopwood 1983; S. Burchell et al. 1980; Miller and Rose 1990; Miller and Power 2013; Mennicken and Miller 2012). This thesis studies accounting for vulnerability across three papers – two based on an organisational ethnography and one on a discursive analysis of policy documents – in the empirical context of social care[3].

To develop a conceptual approach for the study of vulnerability, this thesis draws on Judith Butler's work in two ways (Butler 2005; 2006; 2016a): One, vulnerability as a social construction, in that a subset of humans in a society become constructed as vulnerable subjects, and two, a political understanding that considers vulnerability a general condition and a prerequisite for the recognition of common humanity. It means that vulnerability, while an empirical phenomenon, only becomes explicitly acknowledged, problematised, and 'made up' (Hacking 1986) as a 'domain of governmentality' (Miller and Rose 1990) under specific conditions, at different sites, for different purposes. Indeed, this thesis examines how vulnerability is "rendered in a particular conceptual form and made amenable to intervention and regulation" (Miller and Rose 1990, 5). In a dual movement, the thesis explores how accounting technologies, such as risk assessments, key performance indicators, and other calculative practices, are influenced by different conceptualisations of vulnerability; and how individuals are defined and constituted as vulnerable subjects[4] in accounting processes, such as monitoring and reporting. The constitution of vulnerability provides

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Miller 2012; Miller and Power 2013; Miller and O'Leary 1994; Miller and Rose 1990). Of particular interest are accounting practices, such as monitoring services, creating user feedback, and auditing of care quality, and formal accounting frameworks, such as outcome tracking models, quality standards, and reporting templates.

[2] Vulnerability here refers to both the sense that people are constituted and governed through discourses and technologies as vulnerable subjects, and the sense that vulnerable people live in destitution, largely invisible and marginalised from society (Butler 2006; 2016a).

[3] This thesis refers to the sector of social care as defined by the government (Department of Health and Social Care 2021b; Department of Health 2010a). For a fascinating debate around the boundaries of what care 'work' includes, and whether to use those terms, see Rottenberg (2021); Dowling (2022); Farris and Marchetti (2017).

[4] For ease of reading, this thesis uses the term 'vulnerable subject' to refer to the abstract socially-constituted category notion and refers to 'vulnerable people' to describe the dispersed and diverse users of 'flesh and blood' in the fieldwork organisation, who are in particularly precarious situations, suffering and often unrepresented (as such, the latter closer to the colloquial use of the term 'vulnerable').

an opportunity to reflect on the politics of representing vulnerability and invites considerations of voice, visibility, and representation (Butler 2005; 2006; 2016a).

In the UK social care sector, social services and public infrastructures have been stripped of resources (House of Commons Library 2021b; 2019; House of Lords Economic Affairs Committee 2019), which some commentators have linked to neoliberal[5] economic and social policies (Dowling and Harvie 2014; Butler 2015; Tronto 2017; Farris and Marchetti 2017). These policies are considered likely to amplify the need of vulnerable people and reduce the resources available to alleviate such need (Rottenberg 2021; Dowling 2022; Dowling and Harvie 2014). Neoliberal rationalities in the wider political, social, and economic context are also linked to a re-organisation of social care towards increasingly repetitive and standardised, often called 'efficient', delivery, which is commissioned by local authorities who are responsible for care provision (Dowling 2022). The embedding of neoliberal rationalities in social care is considered in two ways in this thesis: one, the ideals of neoliberalism, and two, the accounting practices[6].

First, ideals of the free-market, independence, and responsibility – which are associated with neoliberal rationalities (G. Burchell, Gordon, and Miller 1991; Crawshaw 2012; Lemke 2001; Castel 1991; Rose 1998a) – became dominant discourses in social care. These ideals translate into demands for autonomy, self-discipline, and self-investment of individuals. The requirement for taking responsibility also comes with an idealisation of independence, in particular when it comes to making people responsible for their own future and for the risks they take (Dwyer 2004; Teghtsoonian 2009). Such ideals are also reflected in accounting subject notions, such as of 'calculating selves' (Vaivio 1999; Miller and O'Leary 1987), 'entrepreneurs of the selves' (Dilts 2011; Cooper, Graham, and Himick 2016; Cooper 2015) or 'responsibilised selves' (Junne 2018; Gilbert 2021).

Accounting studies which have examined such neoliberal governing ambitions in the Third sector (Cooper, Graham, and Himick 2016; Lehman, Hammond, and Agyemang 2018; Crvelin and Becker 2020) have shown the potential of notions of vulnerability to

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[5] This thesis does not wish to engage in a deeper discussion of neoliberalism (for reviews on the intersections of accounting and neoliberalism, see Cooper 2015; Chiapello 2017). This thesis understands neoliberalism as a regime of governing which implies a 'conduct over conduct' (McNay 2009; Chiapello 2017) on the basis of market-aligned ideals of choice and risk, goals of efficiency in service delivery as well as reform policies, such as austerity, privatisation, and new public governance.

[6] The setting of care has been used by researchers as the basis for a theoretical challenge to neoliberalism (Tronto 2010; 2017; Gallagher and Christie 2017). They juxtapose neoliberal market based notions of care as a quantified, economised, repetitive, standardised activity with the idea of care as fragile, affective and relational (Dowling 2022, sec. Caring for the market, 38-40).

undermine or threaten neoliberal governing ambitions, in particular when encountering subjects who struggle with fulfilling the ideals of self-responsible independent, risk-taking subjects (Gilbert 2021; Junne 2018; Cooper, Graham, and Himick 2016). Such studies also suggest that discourses of vulnerability can expose the fragility and conditionality of conceptualisations of subjects as calculating, independent, and responsible, in the context of social care and of neoliberal governing ambitions more broadly (Castel 1991; Rose 2000; Crvelin and Becker 2020; Cooper, Graham, and Himick 2016).

Second, along with a neoliberal restructuring of public and social services, the social care sector has experienced an extension of accounting into more "intimate spaces represented by quality and the non-financial" (Pflueger 2016, 30) and increasingly into areas in which users are vulnerable (K. Brown 2015a; K. Brown, Ecclestone, and Emmel 2017; Cooper, Graham, and Himick 2016). Such accounting processes are both about keeping track of people of flesh and blood and about the abstract subject category of 'vulnerable subjects' (Butler 2016a).

In the UK social care sector, vulnerability is accounted for on different levels, in different ways and for different purposes, with "tools [that] are largely improvised and adapted to the tasks and materials at hand" (Miller 1998, 190). For example, accounting infrastructures, knowledges, and calculative practices become reworked when they link up with social care programmes, such as user-centrism (Social Care Institute for Excellence 2009; 2012a; Bracci 2014). Previous studies have indicated a rise of user satisfaction or experience measures (Pflueger 2016; Kingston et al. 2020) and participatory approaches to accounting for users (Pflueger 2016; Reilley, Balep, and Huber 2020; Chenhall, Hall, and Smith 2017; Wällstedt 2020), which will be further explored in this thesis. Perhaps most prominently, vulnerable people are accounted for in the context of neoliberal commissioning, contracting, and auditing of social care services. Here, accounting representations of care transcend the context in which care is delivered and thus make care governable at a distance (Miller and Rose 1990; Robson 1992).

Previous studies find tensions between standardised approaches of externally imposed accounting frameworks and the realities of care delivery (Bracci 2014; Bracci and Llewellyn 2012; Kraus, Kennergren, and von Unge 2017; Munro 2004) and ideals in care services (Chenhall, Hall, and Smith 2017; Kingston et al. 2020; Amslem and Gendron 2019). Several notable accounting studies which deal with the intersections of accounting and vulnerability have been published in recent years (Le Theule, Lambert, and Morales 2020; 2021; Frey-Heger and Barrett 2021; Sargiacomo, Ianni, and Everett 2014a; Everett and Friesen 2010). They emphasised that in settings of extreme

vulnerability, emotions are triggered in unexpected ways and moments, both uncertainty, pain, and death, as well as empathy, love, and hope are present, and that this implicates accounting practices (Hochschild 1979; Le Theule, Lambert, and Morales 2021; Sargiacomo, Ianni, and Everett 2014a; Amslem and Gendron 2019).

Similarly, studies on the representation of marginalised communities observed a constant struggle between complexity of the lived experiences to be captured and what representations can encompass (Sargiacomo, Ianni, and Everett 2014a; Lehman, Hammond, and Agyemang 2018; Vinnari and Vinnari 2022; Shearer 2002). In particular, some studies in the context of human experiences of suffering seem to suggest that accounting is not able to produce representations which are meaningful to those implicated by the reality to be captured (Preston and Oakes 2001; Sargiacomo, Ianni, and Everett 2014a; Everett and Friesen 2010; Chenhall, Hall, and Smith 2017). These sentiments of scepticism are also shared by workers in social care (Carey 2012; Stafford, Roberts, and Duffy 2012; Clayton, Donovan, and Merchant 2015), who nonetheless have to produce accounting representations of vulnerable people.

The thesis is driven by an interest to understand: '**How organisations seek to represent vulnerability within formal accounting frameworks?**' This question relates to concerns around who and what becomes represented, in what ways, with what effects; how experiences of suffering and vulnerability are represented for different purposes, such as contract monitoring and quality improvement, as well as how they may facilitate social care delivery.[7] Based on such a concern with the relation between the lived experiences of vulnerable people involved in the service and accounting representations of vulnerable subjects, the thesis also seeks to understand: '**How does the notion of vulnerability problematise subject assumptions underpinning accounting practice and theory?**' The empirical materials indicate the struggles of actors to develop accounting which bears witness to suffering and vulnerability. This leads into the third question this thesis sets out to answer: '**What is at stake when accounting for vulnerability?**' It refers to the political and ethical implications of accounting for vulnerability. The thesis studies these questions in three papers which are based on three different empirical investigations.

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[7] This thesis shares ambitions of the literature of emancipatory accounting (Lehman, Hammond, and Agyemang 2018; Yang, Dumay, and Tweedie 2020; Gallhofer and Haslam 2019), as the thesis investigates the interplays of voice, vulnerability, and representation. The literature outlines the potential for accounting to render the marginalised other visible (Frey-Heger and Barrett 2021) and proposes counter accounts which "make visible otherwise neglected stories and reports of lived experience" (Perkiss and Moerman 2020, 11). Here, "counter accounts are perceived as a way of making visible and audible the needs of marginalized constituencies" (Vinnari and Laine 2017, 3) and are hoped "to promote new visibilities to advance social justice" (Lehman, Hammond, and Agyemang 2018, 63). Similar concerns are also taken up by a dialogic accounting literature which theorise who gets (recognised) to speak (J. Brown and Dillard 2013; J. Brown and Tregidga 2017; Tregidga and Milne 2022).

1.2) Approaches to the study of 'Accounting for Vulnerability'

1.2.1) Empirical approaches to the study of 'Accounting for Vulnerability'

As vulnerability is universal yet socially constituted, it takes on different meanings across various contexts. The specific ways in which vulnerability is thought of and defined has implications on who is considered vulnerable, the kinds of support they receive in social care systems, but also more broadly on how individuals experience vulnerability and what it means to those who encounter vulnerability. How meanings are created, conveyed, contested, circulated, and transformed can be studied from the perspective of interpretive research (Ahrens et al. 2008; Gephart 2004; Power and Gendron 2015; Roberts and Scapens 1985). While social care related literatures have studied the constitution of vulnerability or vulnerable groups - for examples, see the following studies on: job seekers (Stafford, Roberts, and Duffy 2012), children and young people (Liebenberg, Ungar, and Ikeda 2015; Daniel 2010), abused women and children under protection (Sherwood-Johnson 2013) and the elderly (Lonbay 2018) – the role of accounting in such constitution has not been clearly articulated. Within the accounting literature itself, additional research is also needed to better understand the intersection of accounting and vulnerability.

The first paper in this thesis analyses social care policy documents to understand how vulnerability is set out to be governed by national government and regulators. It pays particular attention to the roles accounting technologies play in the governing of vulnerability. Governmentality approaches help to link such discourse analysis to the assumptions of subject notions, which underpin accounting practice and theory (Miller and Rose 1990; Miller and O'Leary 1987; Miller and Power 2013; Mennicken and Miller 2012). The insights of this document analysis shed light on the institutional context in which accounting for vulnerability takes place. The second and third papers explore the every-day interactions in a social care organisation, to understand how accounting for vulnerability takes place in practice. Qualitative case studies are considered particularly appropriate for exploring accounting in the social, organisational, and institutional contexts in which it is practiced (S. Burchell, Clubb, and Hopwood 1985; Hopwood 1983; Power and Gendron 2015). They allow researchers to unpack the social processes, meanings, and actions which constitute and are constituted by accounting, rather than taking accounting phenomena for granted. A goal of the thesis is to understand the nuances of how organisations seek to represent vulnerability within formal accounting frameworks. Thus, this thesis draws on two case studies constructed on the basis of an organisational ethnography.

Organisational ethnography enables researchers to investigate people, objects, norms, discourses, programmes, processes, practices, technologies, structures, and their interactions (O'Doherty and Neyland 2019; Czarniawska 2017), which makes it particularly suitable for investigating accounting practices and processes in their organisational and social context (Hopwood 1983; Chua 1986; Langley and Abdallah 2011). This thesis is not only interested in what people say they do, but also in observing what people do (Van Maanen 1979). In order to gain an in-depth understanding of the attitudes, strategies, and actions within a social care organisation, the author of the thesis conducted an organisational ethnography as a participant-observer (Moeran 2014; Neyland 2009c). Such research methodology also allows one to experience first-hand at least some processes of accounting for vulnerability. With that, organisational ethnography facilitates the development of emotional and intellectual understandings of what might be at stake in accounting for vulnerability.

The setting of social care provides a context in which it is possible to study vulnerability, as it is here that vulnerability is explicitly addressed and problematised. Moreover, the institutional environment of social care not only allows a micro-sociological focus on interactions, but also enables one to link the specific fieldwork organisations to larger societal concerns through a focus on practices (Nicolini 2009; O'Doherty and Neyland 2019; Watson 2012; Ciuk, Koning, and Kostera 2018). For example, the organisational ethnography described in this thesis, connects local practices of performance measurement and reporting to the broader contexts of neoliberal governing of social care services, and local practices of beneficiary involvement to the broader programme of user-centrism. Together, the document analysis and the case studies provide a nuanced view on the theme of accounting for vulnerability, paying attention to both discourses and every-day practices. To provide insights into reflective processes, a corner stone of non-exploitative research praxis (Oakley 2015; Haraway 1988; S. Hesse-Biber 2012), and to enhance the trustworthiness and authenticity of research outputs (Lincoln and Guba 1985; Schwandt 2007), the thesis concludes with methodological reflections.

1.2.2) Conceptual approaches to the study of 'Accounting for Vulnerability'

This thesis draws conceptually on governmentality approaches in accounting studies (Miller and Rose 1990; Miller and O'Leary 1994) and on Judith Butler's work (2005; 2006; 2016a; 2021). It analyses different ways in which programmes and technologies constitute vulnerability to make it governable as an object in its own right (Miller and Rose 1990; Butler 2006; 2015). Together, they help to understand accounting for vulnerability – both in the sense of unpacking accounting practices of representing

vulnerability, and in drawing out insights on the conditionality of accounting to work in contexts of extreme vulnerability. To do so, the thesis refers to the governmentality literature for a framework in which to make sense of discourses, rationalities, and interlinking programmes and technologies (Miller and Rose 1990; Miller 2001; Miller and O'Leary 1987). The framework is complemented by Butler's political understanding of vulnerability as relational, which helps to problematise the constitution of 'vulnerable subjects' as a relational and situation specific, deeply personal and at the same time universal notion (Butler 2005; 2006; 2015).

Researching accounting for vulnerability refers to something quite specific in this thesis: It does not involve suggesting technical, 'better', ways in which organisations might go about accounting for vulnerability. Neither is the aim of the thesis to arrive at objective, universal generalisations of the social care sector, nor about accounting, nor vulnerability. Rather, the aim of the research is to probe at the processes which make up vulnerability, through the continual interactions of processes, practices, discourses, and technologies within the realm of performance measurement and management control. Both conceptual 'cornerstones' for the study of accounting for vulnerability are rooted in social constructivism (Hacking 1986; Butler 1999), considering neither accounting nor vulnerability as fixed.

1.2.2.1) Governmentality approaches to the study of accounting

In this thesis accounting is conceptualised as a social and organisational, as well as a technical phenomenon (Hopwood 1976; 1983; S. Burchell et al. 1980). More specifically, this thesis builds on governmentality approaches for a conceptual framework and toolbox in which to think of accounting as more than numbers: They alert researchers to the interconnectedness of phenomena and highlight that things are rarely as straightforward as they may seem. Further, as has been previously argued,

> […] a closer engagement with governmentality approaches to accounting has enhanced our understanding of the ways in which particular types of calculation are implicated in shifting modes of power, regulating, and governing. (Mennicken and Miller 2012, 18)

This thesis is inspired by governmentality approaches to pay close attention to power relations, in the sense that 'what' is being accounted for and 'how' this is done, are the outcomes of (political) processes. Rose and Miller conceptualise government as a "problematising activity: it poses the obligations of rulers in terms of the problems they seek to address" (1992, 181). In the context of this thesis, the notion of

'problematisation'[8] influenced the approach to the study of accounting for vulnerability in two distinct but interrelated ways: one, from the perspective of accounting functioning as a 'framework' in which vulnerability becomes constituted and governed, and two, from the perspective that specific calculative practices which aim at accounting for vulnerability, are an accomplishment arising out of problematisation processes. Firstly, problematisation draws attention to accounting as a calculative technology which identifies and makes calculable persons, organisations, and notions such as vulnerability, to make them amenable to intervention. In other words, accounting "develops the conditions in which possible responses can be given; it defines the elements that will constitute what the different solutions attempt to respond to" (Foucault 1998, 389). Rather than a linear process, problematisation implies an iterative one: any (potential) problematisation of what is counted presupposes the, at least temporarily, stabilisation of an object that can be counted (Rose 1991). Thus, accounting not only (ac)counts for vulnerability, but such (ac)counting itself is performative in that it constitutes vulnerability in specific ways (Hacking 1986; Miller and Power 2013). That said, accounting can only occur and have effects, if certain external felicitous circumstances exist, in other words, accounting's performativity is perlocutionary (Butler 2010; Callon 2010). This thesis is particularly interested in the ways in which accounting representations constitute vulnerable subjects as governable by making them visible, knowable, and at times calculable[9]. Such representations create particular patterns of visibility as they set out what counts in the 'field of the perceptible' (S. Burchell et al. 1980; Hines 1988; Roberts and Scapens 1985; Robson 1992). This draws attention not only to what becomes included, but importantly to what becomes excluded in accounting for vulnerability.

Secondly, problematisation and wider governmentality approaches are considered "very fruitful for analysing the ways in which accounting problems came to be articulated and accounting practices accorded significance" (Mennicken and Miller 2012, 16). Here, accounting is considered as an 'object', which is intertwined with its context; it is in flux, multiple, and socially constituted. Thus, accounting is understood to be constituted by and constitutive of its context (Hopwood 1992; Miller 2008). Through

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[8] Problematisation refers to the need to understand and unpack complex and heterogeneous assemblages of conditions in which objects may be identified and rendered amenable to intervention (Miller and Rose 1990; Mennicken and Miller 2012). It means that "problematising of existing practices is itself an accomplishment" (Miller 1998, 175). It implies a degree of uncertainty and instability in the social world.

[9] This thesis is concerned with 'subjectivising', in the sense that individuals, who are presumed to be autonomous, are subject to governing attempts but also in the sense that individuals are actors engaging with accounting (Miller and Power 2013). But this thesis does not investigate subjectivising effects of accounting on the psyche of individual, rather it seeks to get close to the actors and actions by drawing on an organisational ethnography.

a process of problematisation, accounting practices might become altered in the context of vulnerability (Miller 1998; Miller and Rose 1990). For example, when facing individuals who lack capacity to express themselves or struggle to comply with the demands of accounting practices; when interacting with ideals of compassion, inclusion, and well-being, or when encountering practices of holistic tailored care provision and an emphasis on tacit knowledge. As such, accounting practices emerge, alter, and become stabilised through

> […] the transformation of accounting as a body of expertise takes place within and through an historically specific ensemble of relations formed between a complex of actors and agencies, arguments and ideals, calculative devices and mechanisms. It is such ensembles or assemblages that need to be addressed. (Miller 1998, 189–90)

This means that accounting practices are shaped and stabilised by material and conceptual arrangements in the social care setting, such as organisational knowledges on need and risk assessments and safeguarding practices, human and financial resources of social care work, and technical infrastructures, such as care activity monitoring systems and regulatory care inspection regimes. Thus, neither accounting practices nor their actors are considered independent of their context or as uniquely powerful in creating new or different ways of 'doing accounting'; rather, they are locally specific and informed by broader discourses (Miller 1998).

Governmentality approaches primarily consider accounting in the abstract, in the sense that discourses and descriptions are entities in and of themselves (Hacking 2004). Following Hacking,

> […] there is something missing in those approaches – an understanding of how the forms of discourse become part of the lives of ordinary people, or even how they become institutionalized and made part of the structure of institutions at work. (Hacking 2004, 278).

In a parallel move to Hacking, who brings in Goffman to examine social interactions and the "intricacies of everyday and institutional life" (Hacking 2004, 281), this thesis seeks to supplement governmentality approaches with close attention to accounting practices and the lived experiences of individuals being accounted for and individuals 'doing' the accounting. In order to foreground individuals and social interactions in attempts to illuminate governing attempts, this thesis draws on Judith Butler: On the one hand, she examines individuals in relation to concerns of governing, in particular

the possibilities of individuals to respond to discourses aimed at governing them (Butler 1999; 2005). On the other hand, she problematises discourses by exploring how they implicate the lives of individuals (Butler 2016a; 2021).

1.2.2.2) Butlerian approach to the study of vulnerability

The second conceptual cornerstone of this thesis is developed from a careful reading of a selected corpus of Judith Butler's work (primarily Butler 2005; 2006; 2016a; but also 2021; 2012b; 2015). Butler has been part of the canon in accounting studies[10] since the foundational works on accountability by Messner (2009) and Roberts (2009), which were informed by Butler's work on 'account giving' (2005)[11]. Rather than drawing on a specific piece of writing, this thesis draws on Butler's work on vulnerability spread across different books (Butler 1999; 2005; 2006; 2016a; 2021) and essays (Butler 2012b; 2015; 2010; 2012a). Thus, this section will briefly sketch Butler's conception of vulnerability, of subjects, of representation, and of recognition.

This thesis identifies two co-existing approaches to vulnerability in Butler's work: One, Butler posits that vulnerability is not a subjective disposition, but a social construction, a subset of humans in a society become constructed as vulnerable (2015; 2021). Thus, Butler examines the category of 'vulnerable subject' as a socially constituted notion, and highlights that "vulnerability is always articulated differently" (2006, 44). Two, Butler outlines a political understanding of vulnerability, which considers vulnerability as a general condition of being human. All people have bodily needs and are mortal. Humans live in groups, depend, thrive, and sometimes suffer based on their social relationships. People depend on material and discursive infrastructures which enable them to fulfil or diminish their capacities and capabilities (Butler 2015; 2021). Thus, while vulnerability is universal, it affects people to different degrees, at different times, with different effects, and is thus considered unequally distributed. Together, these two approaches to vulnerability help to critically challenge the constructions of vulnerable subjects in different policies – unlike governmentality studies which focus on unpacking

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[10] For example, accounting studies mobilise Butler in relation to budgets for disabled people (Junne 2018), humanitarian relief (Everett and Friesen 2010) or minority NGOs (Yasmin and Ghafran 2019). In particular, Butler's conceptions of power, performativity and subjectivisation have been prominently employed in accounting studies (McKinlay 2010; Grisard, Annisette, and Graham 2020; Everett and Friesen 2010).

[11] Both draw on Judith Butler's work on interdependent subjects and mobilise vulnerability in their theorisation of accountability (Roberts 2009; Messner 2009). Roberts grounds vulnerability in a relational view of the self and positions this, or more specifically "our vulnerability to others vulnerability" (Roberts 2009, 967), as a condition for responsibility and discusses the intricate links between transparency and accountability on that basis. Similarly, Messner uses Butler on vulnerability as a theoretical building block to argue that "vulnerability of the accountable self implies that there are limits to accountability as an ethical practice" (Messner 2009, 919).

the construction processes. For example, Butler draws attention to power relations implicated in the demarcation of who counts as vulnerable, so that those marked as vulnerable become reified as definitionally vulnerable, as lacking power, as unable to access options or make 'rational informed decisions' (Butler 2006; 2016a).

Furthermore, Butler helps to problematise the constructions of subjects by drawing attention to power and relationality. Consistent with governmentality studies, Butler draws on Foucault to argue that power lies in everyday mutually constituting social practices, disciplines, and institutions: In this sense power is distributed and constitutes what are acceptable and required forms of being, knowing, and acting (Foucault 1980). While governmentality studies have explored how programmes and technologies of accounting constitute categories, set out what is thinkable and governable (G. Burchell, Gordon, and Miller 1991), and in particular highlight accounting as implicated in 'governing at a distance' (Robson 1992; Miller and O'Leary 1994), Butler applies Foucault's notion of power on the social constitution of gender, subjects, and subjectivities (Butler 1999). Butler thus draws attention to the ways in which subjects are constructed in relation to dominant discourses, as they are exposed to (formed by) and reproduce (form) discourses (Butler 1999; 2006; 2005).[12] This thesis mobilises Butler's conceptualisation of subjects because it embraces uncertain, perilous, vulnerable dimensions of the subject (Butler 2012b; 2015; 1999; 2001). Unlike governmentality studies, Butler proposes an incoherent and divided subject which is not necessarily fully compelled by norm as a result of the paradox of being produced and having to (continuously) produce oneself. It means that there is always a struggle of whether one will or will not qualify as a subject, in recognition of dominant discourses, which "establish the viability of the subject" (Butler 2005, 9).[13] On this basis, this thesis problematises specific constructions of subjects as policy objects.

In her later work Butler mobilises her understandings of subjects to problematise media portrayals of violence and war (Butler 2016a) and to comment on individualism and social movements (Butler 2021). Across her work, she argues that representation of humans depends on who is worthy of representation and thus recognition, and draws

[12] Butler's work on the paradoxical conditions of the construction of subjects is broadly compatible with Hacking's looping effects and making of people (Hacking 1986; 1991), but is developed more specifically in relation to vulnerability.

[13] Butler emphasises an incoherent and divided subject whose "agency is neither fully determined nor radically free" (Butler 2005, 19). Instead, agency is emphasised in the dependency to others, and in reflective engagement with norms that govern and constitute the subject. Butler calls this "a theory of subject formation that acknowledges the limits of self-knowledge" (Butler 2005, 19). These limits are rooted in relations to others: as subjects are formed in the context of relations and dependency – and not as independent subjects. Butler argues that, ultimately, the self-understanding of the subject, the account one gives of oneself, takes a narrative form, and is necessarily constructed in relations to others. She argues that "it is precisely by virtue of one's relation to other that one is opaque to oneself" (Butler 2005, 20).

attention to the possibilities of emergence for legible representations (Butler 2021; 2006; 2016a; 2015). Indeed, both representation and recognition depend on historical, social, and geopolitical factors which guide, shape, frame, determine, and form the field in which the subject and possible modes of representations are embedded (Butler 2016a). Such field is "constituted fundamentally by what is left out, maintained outside the frame within which representations appear" (Butler 2016a, 73). This means, to approach the question of representation one must not only consider individual representations, but also how they are shaped by the context and norms in which they emerge – even if, or especially because, representations appear as if they have an immediate incontestable relation to reality (Butler 2016a; 2021). This is consistent with governmentality approaches, which note the partial visibility and disguised operation of power through representation (Robson 1992; S. Burchell, Clubb, and Hopwood 1985; Miller and Rose 1990). While governmentality helps to understand the construction of representations and even pays attention to the power structures underpinning these processes, Butler extends governmentality studies with her political work on recognition of subjects.

Butler argues that it is important to "understand the differential power at work which distinguishes between subjects who will be eligible for recognition and those who will not" (Butler 2016a, 138). Thus, the social constitution of vulnerability is tied up with discourses which distinguish between lives worth living and those not worth protecting (Butler 2021). When one is understood, known and recognised to belong to a category, such as vulnerable, it implies whether someone is worth protecting or not, because categories come with emotional salience, i.e. designate innocence or shame, and signal (un)deservedness or (un)worthiness (Butler 2016a). In this context, this thesis explores accounting as one mode of representation of vulnerable people[14] in which the dignity of those represented is at stake.

1.3) Three papers on 'Accounting for Vulnerability'

This thesis seeks to understand 'Accounting for Vulnerability' by drawing on three papers – each based on a different empirical data set, a different theoretical framing, and a set of more specific research questions (Figure 1-1).

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[14] The use of this term is not unproblematic, as Butler challenges researchers to consider whether "in portraying people and communities […] do we respect the dignity of their struggle, if we summarise them as 'the vulnerable'" (Butler 2021, 186–87).

Accounting for Vulnerability		
Research Questions How do organisations seek to represent vulnerability within formal accounting frameworks? How does the notion of vulnerability problematise subject assumptions underpinning accounting practice and theory? What is at stake when accounting for vulnerability?		
Paper 1	Paper 2	Paper 3
Title **Governing vulnerability**: Constituting vulnerable subjects within a neoliberal regime of social care	**Dignifying representations:** Constructing an accounting framework for a service for survivors of Modern Slavery	**Co-producing user voices:** 'Making up' accounts of experiences of vulnerable service users
Data Discourse analysis: Social care policy documents	Organisational ethnography: Adult social care charity, modern slavery service	Organisational ethnography: Adult social care charity, headquarters
Empirical Focus Constitution of the 'vulnerable subject'	Practices of creating a framework for representation	Practices of 'making up' user experience within framework
Paper Research Questions How users of social care services are constituted as 'vulnerable subjects'? How vulnerability is made governable in the context of such a neoliberal regime of care?	How does the construction of an accounting framework enable the representation of vulnerable people in situations of multiple, at times conflicting, demands? What strategies are employed for 'dignifying representations' of vulnerable people in the accounting framework?	How is the voice of vulnerable service users 'co-produced'? How do tensions between abstraction and individuation play out in the day-to-day practices of user voice co-production?

Figure 1-1: Thesis paper overview

Paper 1 'Governing Vulnerability' examines national social care policies to understand how vulnerability is constituted within neoliberal ideals of responsible and independent subjects. The paper sketches programmes of risk, protection, and responsibilisation and outlines policies which introduce technologies that are envisioned to organise social care services. It observes tensions between ideals of neoliberalism and vulnerability which invite an investigation into the fragility of neoliberal ideals underpinning subject notions in accounting practice and theory. Based on a discourse

analysis, Paper 1 'Governing Vulnerability' develops the notion of the 'vulnerable subject' which is desiring and failing to comply with such neoliberal ideals.

While Paper 1 focusses on social care national policies, the other two substantial papers of this thesis explore practices of accounting for vulnerability in their contingent social, political, and organisational context. Paper 2 'Dignifying Representations' and Paper 3 'Co-producing User Voices' are based on an organisational ethnography in the same social care organisation located in England, albeit in different divisions. The organisation provides support to those struggling with homelessness, substance misuse, and mental health issues, as well as care for the elderly. This large charity with its highly diverse service user groups is steered from a head office in which senior management and support services are located. The organisation needs to demonstrate its service quality to commissioners in accordance with the contract stipulations through tailored data collection, analysis, and reporting frameworks. Both papers are broadly concerned with how accounting connects the voices of vulnerable users to government enforced accountability systems.

Paper 2 'Dignifying Representations' looks at how staff, in the social care organisation, strive for dignifying representations. It traces the strategies of organisational members in how they amend a monitoring and reporting framework. With that, Paper 2 demonstrates how tensions between standardisation, abstraction, and quantification of care and the messy delivery of care on the frontline, are addressed in an organisation. The paper captures the processes and strategies by which people act, strive, and struggle to amend a particular framework for accounting for vulnerability to alleviate such tensions. Whereas Paper 2 'Dignifying Representations' refers to a range of strategies aimed at integrating user perspectives in accounting frameworks, Paper 3 zooms in on 'co-producing' as one particular strategy to examine the complexities of involving vulnerable users in accounting for care services.

Paper 3 'Co-producing User Voices' traces interactions between organisational members of the Insights and Reporting team in the head office and vulnerable people, and investigates how accounting information, in particular feedback on care services, is produced in such interactions. The paper develops the notion of co-producing representations to capture processes by which the voice of vulnerable people is mobilised, within the organisation and across organisational context. It addresses the tensions between ideals of user-focused personalised care and the ideals of standardised representations of care. Thus, Paper 3 'Co-producing User Voices' explores how the voices of vulnerable people are elicited and framed within the accounting system. The following sections will provide a more detailed overview of the three papers in turn before summarising the contributions of the thesis.

1.3.1) Paper 1 'Governing Vulnerability: Constituting vulnerable subjects within a neoliberal regime of social care'

In recent decades, the government has embraced a neoliberal ambition of a market for social care, increasing access for the private (for profit and not-for profit) sector into the care space through new delivery models, local government commissioning and agency workers (Dowling 2022). Within such neoliberal regimes, subjects are conceptualised as responsible, calculating and independent (McNay 2009; Rose 1998b; Miller and Rose 1990; Miller and O'Leary 1987). This paper attempts to understand how notions of vulnerability – which are considered a general condition of being human as well as a socially constructed notion (Butler 2006; 2021; 2016a) – are addressed as a potential threat to such neoliberal ideals. While some previous accounting literature has conceptualised that discourses of vulnerability lie 'outside' neoliberal governing attempts (Lehman, Hammond, and Agyemang 2018; Cooper, Graham, and Himick 2016; Crvelin and Becker 2020), this paper explores attempts of turning vulnerability into a governable object within the neoliberal regime of social care. Positioned within the tradition of governmentality research (Miller and Rose 1990; Mennicken and Miller 2012; G. Burchell, Gordon, and Miller 1991), this paper considers how vulnerability becomes constituted as an object of governing, in the sense of identifying, managing, and developing services and programmes to address vulnerability – in a similar vain to studies on the customer, consumer or user (Vaivio 1999; Miller and Rose 1997; Young 2006).

Empirically, the paper draws on social care reform agendas and legislation produced by the UK government, policies written by the Department for Social Care, and guidance issued by arms-length bodies like the Social Care Institute for Excellence and regulatory documents published by the Care Quality Commission. It is particularly interested in the diverse, at times conflicting, programmes articulated between 2000 and 2022 that set out the ideals of care. The analysis shows how different understandings of vulnerability and proposals to address vulnerability came to co-exist, with different, at times conflicting, visions of governing vulnerability. It demonstrates that vulnerability is defined in terms of risk and is made governable as calculable and manageable. First, the paper investigates the re-constitution of vulnerability in terms of risk by tracking shifts of the category 'vulnerable subject' in social care policy towards 'adults-at-risk'. Here, the paper unpacks how calculative practices seek to make vulnerability calculable in terms of risk, thereby re-conceptualising vulnerability as a question of individual capacity. Second, the paper analyses how potentially conflicting care discourses of protection and responsibilisation intersect. In such discourses,

vulnerability is constructed as manageable, controllable, and avoidable. Third, the paper examines the organising of vulnerability in terms of an envisioned market for care services and explores how calculative practices aimed at the population are mobilised to facilitate this.

The paper argues that through these different processes the category of vulnerability becomes defined through a neoliberal lens. The boundaries of vulnerability, which designate some subjects as vulnerable, are drawn in the discourses and practices which are part and parcel of a neoliberal regime of governmentality (Butler 2021; 2016a; 2006). More specifically, across social care technologies and programmes, the 'vulnerable subject' can be characterised by an unfulfilled desire for independence and responsibility. Thus, perhaps in contrast to the 'calculating self', which is oriented towards efficiency and economic objectives (Young 2006; Miller and Rose 1997; Vaivio 1999), the 'vulnerable subject' is oriented towards independence and responsibility – characteristics on which the category of the 'calculating self' is premised. Furthermore, the discussion draws on Butler's understanding of vulnerability to develop a stronger political reading of the examined policy discourses: The constitution of vulnerable subjects involves an eclipsing of relationality, such as an eclipsing of infrastructures and resources, which subjects rely on for their daily living, and an eclipsing of social interrelations and interdependencies, in which subjects are constituted (Butler 2006; 2005). This highlights the specific nature of neoliberal constructions of vulnerability which enable the constitution of the vulnerable subject as governable in its own right. It also helps to problematise and unsettle premises underpinning subject notions in accounting studies of governmentality. Thereby, this thesis provides insights into the premises and conditions of subject notions constructed in relation to neoliberal discourses and ideals (Miller 2001; Miller and O'Leary 1987; Vaivio 1999; Young 2006; Gilbert 2021).

1.3.2) Paper 2 'Dignifying Representations: Constructing an accounting framework for a care service'

The starting point for this paper is an observation of staff scepticism towards the construction of a formalised accounting framework for standards, outcomes, and indicators regarding services for vulnerable people. The framework represents vulnerable people and the service which cares for them, and has multiple, at times conflicting, demands placed against the representations it creates. The paper traces struggles and tensions in the construction of the accounting framework and pays special attention to different strategies which are aimed at dignifying representations of vulnerable people. Some studies have focussed on the ability of staff to express their

emotions and beliefs about vulnerable people within accounting frameworks (Chenhall, Hall, and Smith 2017; Amslem and Gendron 2019), rather than the expression of vulnerable people who are to be represented. This paper shifts attention from the expressive aspects of accounting and those who articulate it, to the expressions of the vulnerable themselves. It explores the ambitions of developing an accounting framework which can capture the perspective of vulnerable people within the framework, in accordance with multiple demands placed against the representation. This embeds concerns around accounting representations in discussions around who and what becomes represented, in what ways, with what effects, which can make room for concerns around voice, vulnerability, and representation.

In this paper, an organisational ethnographic study of a care service provides a powerful setting to illustrate what is at stake in accounting representations because it involves less standardised, less procedural care than, for example, healthcare. While tensions are well-documented in the accounting literature on (health) care (Kurunmäki and Miller 2006; Llewellyn and Northcott 2005; Malmmose and Kure 2021; Le Theule, Lambert, and Morales 2020; 2021; Fischer and Ferlie 2013), this case provides a more extreme case at the margins (Flyvbjerg 2006; Miller 1998), in which it is possible to empirically explore the different strategies of staff aimed at representing vulnerable people within formal accounting frameworks. Based on observations, experiential data, interviews, meetings, documents and interactions with staff and care users, this paper explores the following research questions: How does the construction of an accounting framework enable the representation of vulnerable people in situations of multiple, at times conflicting, demands? What strategies are employed for 'dignifying representations' of vulnerable people in the accounting framework?

To develop the notion of dignifying representations, the paper draws on Rancìere's (2007) and Butler's (2016b) works on how appropriateness of representations is established in their specific local material and discursive contexts. 'Dignifying representation' captures an aspirational open-ended process, accomplished through ongoing contingent struggle that aims at establishing representations, which are considered appropriate according to local programmes, within specific material and discursive context. Approaching the theme of representation in this way, sidesteps the question of whether human experience holds unique 'inherent characteristics' which are, or are not, representable, as it focuses on (in)dignity of representations (Rancière 2007). Rancière reconceptualises a claim to 'impossibility' or 'unrepresentability' to refer to the 'indignity' of representation. Such issue of (in)dignity is framed around (in)appropriateness of representations in light of local programmes which place representations under constraints in their function as resemblances (Rancière 2007).

Based on such conceptualisations, the analysis highlights various 'dignifying' strategies with which actors struggle and aspire to create a framework which produces appropriate representations (Butler 2016b; Rancière 2007). The analysis suggests that strategies aim towards including different perspectives and producing reflective spaces, in which the organisation preserves possibilities for diverse interpretations, in light of external constraints. The case sheds light on how staff, reflectively and strategically, navigate tensions between standardised and quantified representations, in formal accounts on the one hand, and lived experiences of vulnerability on the other. Thereby, this paper draws attention to processes which amend, rather than oppose, formal accounts and thereby challenges the dualism underpinning the counter-accounts literature (Frey-Heger and Barrett 2021; Lehman, Hammond, and Agyemang 2018; Islam, Deegan, and Haque 2021; Vinnari and Laine 2017).

1.3.3) Paper 3 'Co-producing User Voices: 'Making up' accounts of experiences of vulnerable service users'

This paper is based on organisational ethnographic research in the Insights and Reporting team of a social care organisation, which is tasked with quality assurance, monitoring and reporting. Besides tracking care outcomes through a case management software, the members of the team interact directly with service users to get their feedback on the care provided in inspections, surveys, and case studies. The aim of the fieldwork was to understand how the voice of vulnerable service users was 'co-produced', that is to say both elicited yet also framed in a very specific way, so as to meet the requirements of external bodies such as commissioners and regulators for feedback on the delivery of services.

This process of co-producing takes place in challenging encounters in which the service user may find it very difficult to exercise their 'voice' and may find it even more difficult to do so in a manner that fits the requirements of the feedback framework and the wider discourses of social care. The term co-production as used here is therefore both analytic as well as part of the increasingly prevalent wider care discourses, such as user choice, empowerment, and personalisation. It is analytic in the sense that it describes the *how* of eliciting feedback from extremely vulnerable service users, who both live at the margins of society and whose voices exist at the margins of accounting. The process of co-production is one in which the voice of such people is literally produced in the interstices between the actual words spoken and the accounting framework within which they have to be incorporated. The latter in turn is intrinsically related to the wider care policy discourse. Co-production in this policy discourse sense is both a mandate for service providers and a mode of mediating between the demands

for accountability of service providers and the voice of those who use their services. It thus goes beyond the abstract ideas and ideals of policy makers, and focuses on the 'everyday doings of practitioners' (Wise 1988), whose task is to inter-define the notion of feedback in the process of co-producing the feedback that is demanded.

This use of co-production is consistent with the notion of 'making up users' (Young 2006; Pflueger 2016; Reilley, Balep, and Huber 2020), but it is both more dynamic and more focused on the tensions inherent in the everyday process of co-producing. It takes readers to the day-to-day encounters of the 'real users' with the abstract categorisations and classifications that seek to make them up. This paper emphasises that the process of co-producing is not confined to such moments, but is an extended, continuous, and technically mediated process that goes substantially beyond such relatively constrained encounters. It takes a closer look at this curious relationship between user abstraction and individuation, and the strategies employed to manage the tensions unfolding between ideals of user empowerment, on the one hand, and individual user effacing organisational reporting demands, on the other. This paper highlights the importance of attending to 'users' who exist at the very margins of society, and whose voices are rarely heard and may fit uneasily within the constraints of formalised questionnaires. The paper thus highlights the paradox of representation, the demand to give an account of oneself (Butler 2005), but within a framework that others have devised. In so doing, the paper also attends to the limits of co-producing service user voice and the power relations involved.

1.4) Findings and contributions

An academic interest in 'Accounting for Vulnerability' can be seen in a recent proliferation of studies in the space of humanitarian crisis (Frey-Heger and Barrett 2021; Perkiss and Moerman 2020; Everett and Friesen 2010) and injustices across a wider spectrum, from animal rights (Vinnari and Vinnari 2022; Vinnari and Laine 2017) to supply chains (Islam, Deegan, and Haque 2021; Islam and van Staden 2018). Moreover, a few recent studies on accounting and accountability in the context of death (Le Theule, Lambert, and Morales 2020; 2021; Yu 2021) have argued for an explicit acknowledgement of vulnerability as an ethical and moral practice. They posit that "our vulnerability in precarious situations and helps us better understand our attitudes to the limits of our existence, our own mortality and the mortality of the other" (Yu 2021, 2) and call to "imagine forms of accounting that allow for an acknowledgment of our vulnerability" (Le Theule, Lambert, and Morales 2021, 15).

While this synopsis presents the contributions of this thesis according to the three overarching research questions for the sake of clarity, they should be understood as

mutually constitutive. First, the thesis expands our understanding of how organisations seek to represent vulnerability within formal accounting frameworks. It unpacks accounting practices aimed at representing vulnerable people and their voices (Hopwood 1983; S. Burchell et al. 1980) and highlights the role of reflexivity in their accomplishment. On this basis, the thesis seeks to problematise the assumptions of accounting subject notions and to critically examine the conditionality of accounting practices of representing vulnerability (Miller and Rose 1990; Miller and Power 2013; Mennicken and Miller 2012). It also probes at the processes which make up vulnerability as an object in its own right through the continual interactions of processes, practices, discourses, and technologies within the realm of performance measurement and management control (Miller and Rose 1990; Butler 2006; 2015). Lastly, the thesis wishes to suggest that the dignity of subjects is at stake when accounting for vulnerability. It does so by on the one hand drawing attention to how staff perceive processes of representation and on the other hand by drawing on Butler's (2016a; 2021) argument that representations may have the potential to reaffirm or diminish the dignity of those represented.

1.4.1) Research question one 'How do organisations seek to represent vulnerability within formal accounting frameworks?'

One ambition of this thesis is to shed light on how social care organisations seek to represent vulnerable people (Butler 2006; 2016a) in the discursive and material context of accounting (Miller 1998; Miller and Rose 1990). The organisational ethnography examines both 'what' is represented, measured, and accounted for in social care organisations, and 'how' this occurs, from the development of accounting frameworks (Paper 2 'Dignifying Representations') to interactions between vulnerable users and organisational staff (Paper 3 'Co-producing User Voices').

By drawing on the ways in which organisations seek to represent vulnerability within the confines of formal accounting frameworks, this thesis challenges the typically assumed dualism between 'bad' formal and 'good' alternative accounting representations that often seems to underpin the counter-accounts literature (Frey-Heger and Barrett 2021; Lehman, Hammond, and Agyemang 2018; Perkiss et al. 2021; Islam, Deegan, and Haque 2021; Vinnari and Laine 2017). Studies of counter-accounts have on the one hand empirically explored the construction of alternative, often unofficial, representations which are supposedly better at representing vulnerable people (Perkiss and Moerman 2020; Sargiacomo, Ianni, and Everett 2014a), and on the other hand, critical accounting scholars have criticised the representation of vulnerable people within formal accounting frameworks as inadequate or even harmful

(Lehman, Hammond, and Agyemang 2018; Cooper, Graham, and Himick 2016). In response to such, hyperbolically presented, dualism, this thesis highlights processes which seek to amend rather than oppose formal accounts[15], such as amending monitoring and reporting frameworks (Paper 2 'Dignifying Representations') or co-producing user voices within existing frameworks (Paper 3 'Co-producing User Voices'). This thesis seeks to contribute to the counter accounting literature in two distinct ways: one, by providing empirical details of staff's strategies which sit uneasily with the assumptions of dualism, and two, by suggesting that staff's reflexivity on power dynamics and on the limits of formalised accounting are conditions under which accounting can be accomplished in this context of extreme vulnerability.

A few previous empirical studies in the setting of vulnerability have already called into question this dualism, as they observed that much of accounting practice takes place in the grey areas between formal and informal accounting (Amslem and Gendron 2019; Everett and Friesen 2010; Frey-Heger and Barrett 2021). In particular, some studies have demonstrated the challenges of making room for different perspectives within a formal accounting framework (Chenhall, Hall, and Smith 2017; Cooper, Graham, and Himick 2016; Crvelin and Becker 2020). The organisational ethnography underpinning this thesis expands such studies by detailing different strategies reflective actors draw on to account for vulnerability. The actors in the field grapple with the tensions between complex lived experiences of users and their representations, and in response seek to involve users in accounting for vulnerability within formal monitoring and reporting frameworks. For example, one strategy is the integration of vulnerable users' voices and experiences, users' suffering, emotions and wellbeing, in the hope to induce empathy (Vinnari and Vinnari 2022; Shearer 2002) and to increase the relevance of standards to those who are governed by them (Sargiacomo, Ianni, and Everett 2014a). Another strategy is the active involvement of users through conducting consultations with users and co-producing representations within the confines of formal accounting frameworks. Whereas Paper 2 'Dignifying Representations' refers to the latter strategy, such user involvement is problematised as one particular situated practice in Paper 3 'Co-producing User Voices'[16].

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[15] Some previous studies, which explored accountability relations between Third sector organisations and their funders, have also traced that staff manage such accountability relations in careful balanced between resistance, counter conduct, and compliance (Boomsma and O'Dwyer 2019; O'Leary and Smith 2020).

[16] Recent years have seen a rising interest in studies which considered users, in particular of beneficiaries of Third sector organisations, as an important object to study for accounting scholars (Kingston et al. 2020; Uddin and Belal 2019; Dewi, Manochin, and Belal 2019; 2021). One tension in this literature is whether participation of users enables increased accountability or whether such participation is rather symbolic, a disempowering 'sham ritual' (Kingston et al. 2020). Rather than exploring whether and how organisations act upon the insights gained from

Furthermore, the organisational ethnography underpinning this thesis illustrates that (frontline) staff are involved in the construction of the accounting framework to which they become accountable (Kingston et al. 2020; Chenhall, Hall, and Smith 2017; Amslem and Gendron 2019). The empirical analysis shows that staff neither reject accounting nor the contract reporting requirements (Bracci and Llewellyn 2012; Amslem and Gendron 2019; Sargiacomo 2014; Everett and Friesen 2010; Frey-Heger and Barrett 2021). Rather, attention to the ambitions for dignifying representations and to the processes of co-producing, frame the struggles of actors in the field not as opposition or resistance, but as a continual struggle and aspiration for representations of vulnerability within formalised, commonly abstracted, and quantified, accounting frameworks. The organisational ethnography also draws attention to the reflexive capacity of actors when they counter potentially reductive qualities of accounting, such as standardisation and quantification (Sargiacomo, Ianni, and Everett 2014a; Amslem and Gendron 2019).

To further nuance this challenge to the dualism of the counter-accounting literature, this thesis suggests that the reflexivity of staff is a conditionality for staff to amend frameworks (Paper 2 'Dignifying Representations') as well as to involve and co-produce with users (Paper 3 'Co-producing User Voices'). The organisational ethnography illustrates that staff preserve moments for reflection in the process of accounting for vulnerability. For instance, Paper 2 'Dignifying Representations' demonstrates that the amended framework aimed at representing vulnerable people includes alternative reference points and multiple ways of making visible different accounts of lived experiences (Perkiss and Moerman 2020; Frey-Heger and Barrett 2021). This multiplicity means that tensions and ambiguities between programmes and interpretations are maintained (Chenhall, Hall, and Smith 2013; Wällstedt 2020; Fischer and Ferlie 2013; Everett and Friesen 2010), which opens reflective spaces. Thus, the staff's purposeful and reflective engagement with, and strategic use of, accounting makes accounting not only technically possible and compliant with contractual obligations, but importantly palatable, acceptable, and appropriate for their own staff and the voices they seek to represent (Rancière 2007; Butler 2016b). Similarly, Paper 3 'Co-producing User Voices' demonstrates that staff carve out spaces in which reflexivity is preserved to allow moving between abstraction and individuation in the processes of representation.

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its beneficiaries, this thesis highlights the research potential of attending to 'users' - who exist at the very margins of society, and whose voices are rarely heard and may fit uneasily within the constraints of formalised accounting frameworks - as attention to marginalised groups and organisations catering to them, has the potential to unearth different perspectives that are not normally heard (Hesse-Biber and Leavy 2007; Hesse-Biber 2012).

Moreover, unlike previous studies (Reilley, Balep, and Huber 2020; Pflueger 2016), Paper 3 'Co-producing User Voices' emphasises that processes of user voice translation and mediation are not unidirectional in the sense of moving towards increased levels of formalisation, abstraction, and aggregation. Rather, such processes of abstraction are accompanied by attempts to keep the individual user voice "alive" and to provide an emphatic account of vulnerable user experiences within externally given formal accounting frameworks (Roberts 2009). Thereby, the paper also highlights the complex interdependencies that underlie the expression of voice by users and suggests the relational conditionality of user representation and participation. It illustrates that all parties involved in the co-producing of vulnerable user accounts are painfully aware, and reflective, of power relations in the need for support to elicit voice, the limited capabilities of some vulnerable service users to articulate their experiences and concerns, and the difficulty to mediate between different individual and organisational concerns.

1.4.2) Research question two 'How does the notion of vulnerability problematise subject assumptions underpinning accounting practice and theory?'

In any construction of subject categories some aspects become eclipsed, as people with hopes and dreams are constituted more narrowly, for example as workers (Miller and O'Leary 1987), customers (Vaivio 1999) or users of financial statements or public services (Young 2006; Pflueger 2016; Reilley, Balep, and Huber 2020). Yet, such studies commonly do not examine what becomes eclipsed and in which ways. This thesis seeks to clarify such processes in the hope to better understand the assumptions underpinning accounting subjects which demarcate what aspects become in- and excluded in the abstract subject categories.

In the accounting literature, subject categories are commonly based on discourses that reflect neoliberal demands for autonomy, self-sufficiency, self-discipline, and self-investment (Rose 2000; 1998b; McNay 2009; Dilts 2011; Castel 1991), for example the 'calculating selves' (Vaivio 1999; Miller and O'Leary 1987), 'entrepreneurs of the selves' (Dilts 2011; Cooper, Graham, and Himick 2016; Cooper 2015) or 'responsibilised selves' (Junne 2018; Gilbert 2021). Previous empirical studies observed that some people may fit particularly uneasily with such subject notions that are based on neoliberal discourses, and traced the challenges of governing 'unruly', unable or resisting people to understand the limits, conditions, and threats to neoliberal regimes (Castel 1991; Rose 2000; Crvelin and Becker 2020; Cooper, Graham, and Himick 2016; Junne 2018). Such studies explicitly called into question the ideals and demands underpinning subject categories by drawing attention to "the capacity and

responsibility of the individual to act as an entrepreneur of the self" (Cooper, Graham, and Himick 2016, 79) or to "the minimal conditions (…) to play the game of autonomy" (Castel 2016, 164).

Aligned with ambitions of previous studies, this thesis mobilises the notion of vulnerability to problematise the assumptions underpinning accounting subjects which are based on neoliberal ideals, such as responsibility, calculability, and independence (Crawshaw 2012; Lemke 2001; Castel 1991; Rose 1998a; G. Burchell, Gordon, and Miller 1991). Thus, Paper 1 'Governing Vulnerability' examines the discursive constitution of vulnerable subjects within social care policy. It proposes that the 'vulnerable subject' is characterised by an unfulfilled desire for independence and responsibility, unlike 'calculating selves' which are premised on such assumptions (Vaivio 1999; Miller and O'Leary 1987). In other words, while the 'vulnerable subject' is defined in opposition, it is nonetheless constituted in relation to neoliberal discourses. With that, the paper not only adds the 'making up' of another accounting subject to the literature (see for example Young 2006; Graham 2010; Preston and Oakes 2001), but also analytically extends previous studies. Paper 1 'Governing Vulnerability' argues that relationality, in form of structural and inter-subjective and embodied aspects of subjects, is commonly excluded in accounting representations because it contradicts the assumptions of such independent calculative, responsibilised, and risk-taking subjects (Miller and O'Leary 1987; Vaivio 1999). This particular constitution of vulnerability shows the fragility of the assumptions of autonomy that underpin accounting subject notions.

In the three papers, the thesis proposes that the relationality of subjects is an important piece of the puzzle to understand the subject notions underpinning accounting (Castel 1991; Rose 2000; Crvelin and Becker 2020; Cooper, Graham, and Himick 2016; Junne 2018). Paper 1 'Governing Vulnerability' demonstrates that relationality becomes eclipsed in the construction of governable subjects in neoliberal discourses, which limits what will be included in accounting calculations and representations. While the document analysis illustrates that an eclipsing of relationality enables the constitution of the 'vulnerable subject', the organisational ethnography allowed, however modestly, to get a glimpse of such an eclipsing in practice. Thus, going beyond concerns with ideals and demands underpinning subject categories on a discursive level (Paper 1 'Governing Vulnerability'), this thesis also speaks to tensions between abstract subject categories which are constructed in particular ways, and how people, whose lived

experiences are to be captured in the categories, and people, who are responsible for such capturing, interact with such categories[17].

The organisational ethnography conveys some of the limits of the assumptions of subjects as independent, separable, and responsible. The setting of extreme vulnerability illustrates that assumptions of capacity can fail and that the ability to fulfil neoliberal ideals and conditions of subjects is unevenly distributed (Butler 2015). Paper 2 'Dignifying Representations' emphasises that the eclipsing of relationality in the subject category and conception of vulnerable users is of great concern to actors tasked with accounting for vulnerability. Moreover, Paper 3 'Co-producing User Voices' illuminates the day-to-day encounters between vulnerable people and the categories in which their voices and experiences are to be represented. It indicates that relationality is at the core of co-production processes, as user voices are inter-defined and accounted for in relation to the infrastructures and other subjects (Roberts 2009). Overall, the thesis demonstrates that attention to the notion of vulnerability facilitates the problematisation of subject assumptions that sit uneasily with the idea of relationality.

1.4.3) Research question three 'What is at stake when accounting for vulnerability?'

While previous empirical studies have observed scepticism of staff towards accounting representations of vulnerable subjects and their voices (Chenhall, Hall, and Smith 2017; Fischer and Ferlie 2013; Ahrens and Chapman 2007; Frey-Heger and Barrett 2021; Amslem and Gendron 2019; Vinnari and Vinnari 2022; Yang, Dumay, and Tweedie 2020; Neu and Heincke 2004; O'Dwyer and Unerman 2010), they have not fully considered the notion of 'scepticism'. This thesis seeks to foreground actors' scepticism, as a form of reflexivity, and mobilises it to shed light on what is at stake in representations.

The organisational ethnography demonstrates that staff are concerned with the appropriateness of the representations they are involved in producing (Rancière 2007; Butler 2016b): For example, staff seek to amend accounting frameworks (Paper 2 'Dignifying Representations') and attempt to involve users in their representations by co-producing the voices of users in accounting frameworks (Paper 3 'Co-producing User Voices'). The empirical analysis indicates that staff struggle and aspire to

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[17] This thesis does not explore the constitutive effects of accounting on the subjects interacting with it (for a range of studies which attempt this see Nikidehaghani, Cortese, and Hui-Truscott 2021; Agyemang et al. 2017; Bracci 2014; Gray et al. 2006; Cooper, Graham, and Himick 2016).

systematically represent individual users in ways they deem appropriate in accordance with local discourses and practices (Rancière 2007; Butler 2016b). Staff are also concerned that such representations might serve as a frame for interpretation beyond the context of their emergence (Butler 2016a; Robson 1992). The notion of dignifying representations is developed in Paper 2 to help understand the processes and practices by which staff seek to make room for different ways of seeing and interpreting the world. Indeed, attention to the lived experiences in the organisation illustrates the staff's alertness to tensions emerging from processes of in- and exclusion in representation (Hopwood 1983; Hines 1992). The thesis suggests that one way to consider scepticism by actors in the field would be as a kind of 'problematising' of the appropriateness of representations of vulnerable people and their voices (Miller and Rose 1990; Mennicken and Miller 2012; Foucault 1998).

Complementary to this argument, previous studies have outlined concerns by actors and by accounting scholars that representations of subjects do not capture 'what matters' (Sargiacomo, Ianni, and Everett 2014a; Lehman, Hammond, and Agyemang 2018; Vinnari and Vinnari 2022; Shearer 2002). In the hope to extend such studies, this thesis seeks to explore the conditionality of accounting being considered (in)appropriate to capture 'what matters'. This ambition is informed by Butler's proposition that for representations of vulnerable people to be considered appropriate, subjects ought to be recognised as vulnerable in their representations, or in other words, as necessarily dependent on various relationalities (2006, 2016a, 2021). Based on this, the thesis suggests that when accounting representations of vulnerability are premised on an eclipsing of relationality, despite its significance to the subjects in question, such representations are considered inappropriate. This may be particularly prevalent in representations which are based on calculative practices. To substantiate this argument, this thesis draws on Butler who remarks that

> […] some [people] are acknowledged as bearing incalculable value, while others are subject to a calculation. To be subject to a calculation is already to have entered the grey zone of the ungrievable […]. (Butler 2021, 107)

Similarly, the notion of calculability has been problematised in some accounting studies, particularly in settings of disaster and humanitarian crisis (Crvelin and Löhlein 2022; Sargiacomo, Ianni, and Everett 2014a; Frey-Heger and Barrett 2021). Some scholars argue that accounting's calculative practices "reduce phenomena to simplistic representations erasing humane meaning and obscuring social dimensions" (Lehman, Hammond, and Agyemang 2018, 63 see also; Le Theule, Lambert, and Morales 2021; Everett and Friesen 2010). While these studies raise important questions around the

potentially 'dehumanising effects' of calculative practices in the face of vulnerability, they do not probe or scrutinise under which conditions calculations might have such effects. Based on the organisational ethnography, this thesis suggests one such condition: when the lived experiences of users are substantially different to the abstract subject ideals and categories – such as an eclipsing of relationality – staff consider some of the calculative practices inappropriate (Rancière 2007; Butler 2016b).

Overall, attention to practices of accounting for vulnerability highlights that account giving, as a specific form of accountability, is relational, in that user representations are conditional on the interdependencies and interplays between staff, users, and the accounting frameworks they need to work with. The accomplishment of representations of vulnerable people and their voices is conditional on their ability to engage with accounting practices to fulfil subject assumptions of autonomy, as well as the capacity and reflexivity of staff seeking to elicit and co-produce user voice to navigate and mediate between constraining reporting frameworks, on the one hand, and the specific accountability demands placed against the frameworks, on the other hand.

Lastly, this thesis tentatively argues that accounting representations of vulnerability play a role in the recognition of a common humanity which may reinforce the dignity of those represented (Butler 2006; 2016a; 2021). More specifically, accounting representations of human experiences may enable the recognition of vulnerability beyond the specific context of their construction (Robson 1992). Such recognition of experiences of vulnerability may reinforce the dignity of those represented and be a condition for political action (Butler 2016, 2021). Hence, and returning to the opening paragraph of this synopsis, 'Accounting for Vulnerability' is not merely an academic concern but rather is of relevance for those organising, governing, and accounting for services which seek to address vulnerability. This thesis hopes to sensitise readers that dignity is at stake when accounting for vulnerability.

1.5) Developing a research approach to study 'Accounting for Vulnerability'

1.5.1) Governmentality with a Butlerian sensibility

This thesis seeks to combine two intellectual approaches, namely governmentality and Butler's rich theoretical language for thinking and talking about vulnerability.[18] The hope is that a Butlerian sensibility to governmentality approaches provides a critical complement to the perspective of governmentality. Butler's notions and theories are

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[18] I am not the first who has an interest in examining the value Butler's work might have for accounting studies, in particular those drawing on Foucault and governmentality (Grisard, Annisette, and Graham 2020; McKinlay 2010; Roberts 2009; 2021; Messner 2009).

considered by some difficult to 'apply', notwithstanding their theoretical power (McKinlay 2010; Morison and Macleod 2013; Riach, Rumens, and Tyler 2016). Hence, rather than proposing a Butlerian analysis of accounting, this thesis seeks to suggest a 'Butlerian sensibility', which denotes an approach to analysis that takes inspiration from Butler's concerns with the aim to embrace conditionalities, multiplicities, and relationalities in governmentality studies of accounting.

Governmentality with a Butlerian sensibility means acknowledging that representations are unavoidable, that they are imperfect, and that they commonly pose challenges to subjects. A Butlerian sensibility highlights that representations or constructions need to be considered in relation to the context and norms in which they emerge. This is so even if, or especially because, representations appear as if they have an immediate and incontestable relation to reality (Butler 2016; 2021). This is consistent with governmentality approaches, which note the partial visibility and disguised operation of power through representation. Similarly, both approaches view power as distributed and implicated in the constitution of categories and subjects. In the context of accounting, a Butlerian complement to governmentality means examining the multiple ways in which accounting practices and rationales enable such partial representations and forms of visibility as they construct the categories and subjects through and upon which they operate.

Governmentality studies have drawn attention to the processes through which human experience becomes represented, categorised, and normalised, so that abstract solutions can be made operable and made to fit the issues which have been problematised (Miller and Rose 1990; 1997; Miller and O'Leary 1987). This can include representations as diverse as psychiatric categories, other medical categories, acts of consumption and various modes of quantification and standardisation. Within this process of making such categories amenable to intervention, human experience becomes decontextualised, fragmented, and thereby depoliticised, or at least that is often the aspiration. To the extent that experience is represented as objective and neutral, and to the extent that it is depicted as 'the other', as something to be acted upon, such processes call for a Butlerian sensibility to complement the emphasis in governmentality studies on the processes of emergence and stabilisation of such categories. This hopefully brings to the fore the ways in which lived experiences are intricated within the construction of subjects and categories.

A Butlerian sensibility is wary of the notion of a-political representations and instead positions any representation as necessarily political and suggests inquiries into representations with more explicit attention to their ethical and political implications. Governmentality with a Butlerian sensibility draws attention to processes of making

governable as well as the politics of governing. Hereby, it enables to conduct detailed analysis of how things are "rendered in a particular conceptual form and made amenable to intervention and regulation" (Miller and Rose 1990, 5) and to critically analyse the political and ethical effects of such governing and construction processes as well as the normative conditions upon which these processes may depend.

Governmentality approaches draw attention to abstract programmes and discourses, and their linkages with a multiplicity of tools and technologies through which aspirations to govern are made operable. Accounting researchers have examined the ways in which seemingly mundane calculative practices are thereby embedded in larger structures and rationales, especially of neoliberalism (Miller and Rose 1990). Governmentality studies thereby bring power-sensitive insights into the conditions, practices, and effects of calculation (Miller 2008; Kurunmäki, Mennicken, and Miller 2016). They draw attention to the dynamics of co-production, interdependence, and relationality (Miller and Power 2013). Butler's insights are consistent with this mode of analysis, while emphasising the limitations of accounting, particularly when it seeks to represent vulnerability and vulnerable subjects within neoliberal modalities of governing.

To explore this further, the following proceeds in three stages. First, and most generally, Butler's understanding of vulnerability and vulnerable subjects is summarised. Second, the construction of subjects within such an approach is outlined, with particular attention to the relationship between accounting and vulnerability. Third, the benefits of supplementing governmentality with a Butlerian sensibility are sketched in light of common critiques levied against governmentality approaches, such as an underplaying of human agency and overlooking of ethical political considerations.

1.5.2) Vulnerability and vulnerable subjects

Butler grounds her notion of vulnerability in an ontology which differs from Foucault's, while offering a useful complement. She develops the notion of 'corporal vulnerability' as an ethical concept (Butler 2006), which entails that because humans live embodied lives, they are mortal and hence vulnerable. Butler argues that through the body one becomes vulnerable to material environments and to the violence which may be inflicted by other people (Butler 2015). In other words, the body places subjects in a necessary relation with material, infrastructural, and environmental contexts in addition to their dependency on other social structures (Butler 2015). As such, vulnerability implies that humans are inextricably dependent on material environments for the fulfilment of basic needs and rights, and hence vulnerability pre-exists the breakdown of social or material infrastructures (Taylor 2008, sec. Judith Butler & Sunaura Taylor;

Butler 2015). Furthermore, Butler suggests that subjects are exposed to and inextricably linked with 'the other', which implies an openness and responsiveness to 'the other' (Butler 2015; 2016a). Thus, subjects are interdependent with 'the other' and embedded in relations which are at the same time life enabling and life threatening. Vulnerability in this sense is inevitable and undeniable, it is a condition and an ontological fact of human existence.

Butler suggests that the recognition of vulnerability may provide the foundations for recognising interdependence, and thereby opens a possibility for new political communities and solutions (Butler 2006). For example, Butler refers to intersectional solidarity across and beyond race, class, and gender, and suggests an international connectedness to fight for conditions of liveable lives in light of climate concerns and oppressive global economic structures (Butler 2021). The 'entry' point into such politics may be the encounter with violence which exposes (corporeal) vulnerability and prompts reflections on vulnerability and embodied interdependence. Such recognition of mutual vulnerability is intrinsically linked to the realisation of an ethical obligation to the self and others (Butler 2004). Such politics is based on the premise that human subjects arise and are constituted by and within interdependencies.

At the same time, in Butler's view vulnerability is universal and yet unevenly distributed (Butler 2006; 2004; 2015). Hence, it is possible to further nuance the notion of vulnerability into two meanings (also see Cousens 2017): vulnerability as an ontological fact which is a precondition of precariousness, and its counterpart the unevenly distributed outcome of power, i.e., precarity. As Cousens succinctly summarises "life is precarious, and precarity is the differential distribution of this condition, a product of contingent power relations that render some lives more valuable than others" (Cousens 2017, 44). Such precarity means that the condition of vulnerability affects people to different degrees at different times and with different effects.

Butler suggests that subjects as well as vulnerabilities are inherently relational, that is they are acted upon by material and social contexts on which they necessarily depend. However, the specific ways in which subjects are constituted is a largely empirical question. Hence, echoing the duality that characterises vulnerability, a dual understanding of subjects can be inferred: identities are discursively constructed, and the so constructed subjects experience life within the social relations in which they are embedded (Butler 1999; 2004). Consistent with governmentality approaches, there are no 'pure' or 'original' subjects. Yet, Butler emphasises the lived experiences of their social construction and the lived experiences of the vulnerability that accompany such processes of construction. Thus, following a Butlerian sensibility, when discussing 'subjects' as the object of inquiry, the notion of abstract, discursive, constituted subjects

comes into play, along with the notion of embodied[19], lived, corporeal, physical, experiencing subjects.

This thesis builds on these premises, and argues that the abstract, discursive constructions – or representations – of subjects will necessarily fail to fully represent lived subjects. The construction of subject categories always eclipses things, as people with hopes and dreams are constituted more narrowly as workers (Miller and O'Leary 1987), customers (Vaivio 1999) or entrepreneurs (Dilts 2011; Cooper, Graham, and Himick 2016). In so far as accounting participates in such constructions, for example through the metrics that are examined in this thesis, it is argued that the representations that accounting helps to construct similarly and necessarily fail to fully represent the lived experiences of subjects. Put simply, accounting will inevitably fragment experiences in the representations it produces. This also means that vulnerability, understood as a quality of lived experience, necessarily escapes full representation. Yet accounting nonetheless participates in the construction of a particular notion of vulnerability that can mediate between the infrastructure of accounting for vulnerability and the lives of those who are represented by the plethora of metrics and practices that are deployed in this elusive quest.

1.5.3) Subject construction in governmentality with a Butlerian sensibility

In accounting research, governmentality has been widely deployed as a way of understanding how subject notions are constructed in specific contexts. Governmentality approaches in accounting have examined the role that accounting plays in the constitution of subjects and their choices, and how subjects are acted upon by accounting, often denoted by the term 'subjectivisation' (Miller and Power 2013). A core argument is that when accounting practices are called upon to compare a particular subject against a set of norms or ideals, this can have performative effects. Here, it is suggested that this is the case whether this takes place within the factory, or within the spaces inhabited by subjects constituted as vulnerable (Miller and O'Leary 1987). Importantly, within governmentality studies, the construction of subject categories through the translation of programmes in specific sites is not envisioned as straightforward, but rather as a "congenitally failing operation" (Miller and Rose 1990, 10). It further recognises that tensions are inherent in relations between living subjects and subject categories (Hacking 1986; 1991). Nonetheless, the argument goes that

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[19] According to Butler the body is a discursively constituted entity: the body is material and mortal, as well as formed by the social world, by norms and discourses. The body is vulnerable because it is socially constituted by 'norms which are not my own' and because it is physically vulnerable as it is susceptible to violence. At the same time, Butler suggests that the body is 'extra-discursive': it is an assemblage of various things, a set of capacity, actions, and instrumentalities. This makes the body a site which exceeds any and all attempts to capture it fully in discourse (Butler 2005; 1999).

subject categories, once constituted, become a space for governing and an object to be governed (Miller and O'Leary 1987). In line with this premise, the thesis is concerned with how the 'accounting subject' deemed vulnerable is constituted and represented in specific empirical settings.

In particular, this thesis speaks to several empirical accounting studies which mobilise governmentality as a way to analyse how lived subjects fit uneasily with abstract subject notions which are constructed in neoliberal discourses (Miller and O'Leary 1987; Vaivio 1999; Dilts 2011; Cooper, Graham, and Himick 2016). To this extent, governmentality approaches help to understand how vulnerability is made governable through different technologies and programmes, and how vulnerable subjects are constructed in the process. While governmentality pays specific attention to discursive subject categories, such as the calculating self, studies drawing on the approach frequently also focus on the tensions between such living subjects and subject categories at the margins. For example, studies showed that homeless people (Cooper, Graham, and Himick 2016) and disabled people (Junne 2018) struggle to fulfil the conditions of being responsible actors and entrepreneurs of the self. A Butlerian sensibility adds to the constructivist governmentality approach to subjects, as it positions lived experiences within the contours of the ambitions to govern such subjects.

In order to explore the interplay of the duality of constituted and experiencing subjects, and in particular to examine the processes which demarcate what aspects become in- and excluded in the construction of abstract subject categories, this thesis begins to develop the notion of 'eclipsing'. The metaphor of 'eclipsing' is used to indicate that something (i.e., a celestial body like the moon) is superimposing, and thereby partially or totally obscuring the sight on, another thing (i.e., another celestial body like the sun). The thing that is being eclipsed neither disappears nor loses in importance, it is simply that an observer cannot see all or part of it while the eclipse is going on. It also implies that if one were to make judgements of what the object of interest (i.e., the sun) is like based on its eclipsed appearance, one will likely come to misleading conclusions (i.e., the sun is crescent shaped). Staying with this metaphor, governmentality studies look at the shape that emerges in the eclipse (i.e., the sun in crescent shape) and how such eclipsing comes about (i.e., the moon superimposing). A Butlerian sensibility invites to speculate and consider other sites, perspectives, and moments (i.e., penumbra or umbra positions) to investigate the thing being eclipsed (i.e., the sun). The metaphor also allows to conceptualise eclipsing not as a binary (i.e., visible or not) but rather as a notion in flow that results in shapes of different forms (i.e., partial or annular eclipse).

To examine the possibilities and limitations of accounting in the context of accounting representations of subjects, the metaphor of 'eclipsing' is tentatively nuanced along three interrelated dimensions: an eclipsing of relationality, lived experience, and politics. First, accounting may decontextualise and strip (vulnerable) subjects of the relations in which they are embedded when it seeks to represent subjects. Indeed, representations commonly eclipse relations and obscure the positionality of subjects in "relation to a field of objects, forces, and passions that impinge upon or affect us in some way" (Butler 2015, 16). At the same time, accounting might enhance political projects by drawing selective attention to particular relations in metrics, such as racialised incarceration rates (Lehman, Hammond, and Agyemang 2018). Relatedly, accounts may also construct new relations between subjects and concerns of interest which create novel insights on phenomena, such as linkages between corporate actions and marginalised communities (Denedo, Thomson, and Yonekura 2017). Second, accounting may make specific aspects of lived experience visible at a distance. On the one hand, accounting may fragment lived experiences when it seeks to represent the quality of lived embodied experience. As such, accounting may eclipse some dimensions of vulnerability and vulnerable subjects, and thereby create representations considered inappropriate by the subjects themselves or observers. On the other hand, precisely because accounting representations selectively foreground particular aspects for specific purposes for audiences removed from the concrete context, they may enable social and political action. Third, an eclipsing of politics may occur, as accounting representations are presented as seemingly neutral. Governmentality with a Butlerian sensibility highlights that precisely because representations are imperfect and involve choices around what is eclipsed, included, and fragmented, consideration should be given to how representations are constituted. Hence, it positions such questions around the constitution of accounting representations of subjects as fundamentally political, that is imbued with power relations.

Importantly, while neither subjects nor the lived experience of vulnerability can be fully represented in accounting or otherwise, this thesis does not imply that all accounting representations are harmful, inaccurate, or inappropriate. Rather, abstract representations differ in how they enable the recognition of common humanity on the basis of different eclipsing processes. In that sense, accounting is ambivalent. Hence, the answers to the role accounting plays in the representation of subjects and vulnerability will be empirical.

Throughout this thesis, the empirical work seeks to illustrate how the notion of 'eclipsing' may facilitate an analysis of the ways in which accounting metrics seek to represent subjects. For instance, it indicates that in social care settings, neoliberally

constituted accounting subjects are based on an eclipsing of the relational (and hence vulnerable) ontology of the subject. In particular, Paper 1 outlines and problematises the specific construction of a vulnerable subject in neoliberal social care policy with particular attention to the role accounting plays in such construction. It then problematises the construction from the perspective of Butler's conception of subjects. The analysis suggests that various forms of relationality, such as to other subjects, to material and structural circumstances, and to the body, become eclipsed when this particular constitution of the vulnerable subject is made a governable object in its own right. The eclipsed relations sit uneasily with assumptions of independent subjects who are calculative and responsibilised. Hence, Paper 1 in the thesis indicates that when accounting formats subjects as calculable and responsible through neoliberal discourses, the ontology of subjects as relational and embodied is obscured.

Inspired by governmentality with a Butlerian sensibility, the ethnographic work in this thesis illustrates the effects of eclipsing in practice. It examines how lived subjects encounter discursive subject notions embedded in the accounting. Paper 3 highlights how subjects' lived experiences overflow and cross, or become squeezed into and formatted by, discursive categories embedded in accounting. And Paper 2 shows that subjects who 'do' or are responsible for such capturing, struggle with bringing together lived subjects and the subject notions that are embedded in the accounting. In other words, the eclipsing of relationality in the subject category and conception of vulnerable users is of great concern to the particular actors tasked with accounting for vulnerability. The empirical analysis in this specific setting suggests that accounting is not able to keep all relationalities and interdependencies 'alive' with various consequences.

Additionally, governmentality with a Butlerian sensibility helps to maintain a framing or conception of subjects as uncertain, perilous, vulnerable, incoherent, and divided – such analytical assumption of incoherent instable subjects has been called for (Power 2021; 2018). In governmentality studies most would agree that there is no such thing as a stable pre-existing subject which is moulded. But at times it has been argued that this gets lost in the analysis, and subjects appear to exist as fixed entities (Riach, Rumens, and Tyler 2016). In light of this, a Butlerian sensibility helps to maintain the instability of subjects, in so far as the subject is continually enmeshed within the process of being produced and having to re-produce oneself (Butler 2012b; 2015; 1999; 2005).[20]

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[20] This also reinforced in the attention Butler pays to "undoing" (Butler 2004), an analysis of which involves examining the conditions of recognition and the consequences of mis-recognition.

Overall, governmentality with a Butlerian sensibility sets out the following research approach: A governmentality approach helps to examine how accounting is implicated in the construction of subjects through processes of standardising, calculating, and categorising. While a Butlerian sensibility highlights that such accounting processes eclipse (some) relationalities and fragment lived experiences, and, importantly, that arising constructions have political implications for lived subjects which interact with such abstract subject categories.

1.5.4) The need for governmentality with a Butlerian sensibility

A reinvigorating of governmentality with a Butlerian sensibility might address some of the critiques levelled against governmentality studies. It has been argued by commentators that the governmentality literature in accounting firstly underplays human agency, and secondly, lacks a capacity for critique and concern for ethical dimensions (Vormbusch 2022). These will now be briefly examined in turn in order to provide a first tentative positioning of 'governmentality with a Butlerian sensibility' in larger debates around governmentality studies in accounting.

1.5.4.1) Critique 1: Agency

Some commentators claim that governmentality approaches focus on "what accounting does to people rather than what people do to accounting" (Free et al. 2020, 490). In response, governmentality approaches have been criticised for underestimating the role of 'skilful and reflexive social agents' (Free et al. 2020) and for overlooking human agency (Vormbusch 2022; Grisard, Annisette, and Graham 2020; Bevir 2011). As a result, accounting is said to appear without agents in many analyses, which limits possible explanations for accounting change to largely exogenous factors or even somewhat deterministic views (Free et al. 2020). It has been suggested that the role of subjects as agents can be explored within a governmentality framework by foregrounding reflexivity or "purposive strategizing" to understand how actors bring rationalities, programmes, and technologies together for their specific ambitions in their specific contexts (Free et al. 2020; Grisard, Annisette, and Graham 2020).

Butler suggests that subjects are formed through repetitive reproductions of discourses without being deterministic about such process (Butler 2005; 1999; 2004). This is because there is potential for, or even necessary, change in each repetition. Such changes are likely not radical in nature, but rather are slight deviations that add up over time, minute changes that comply with acceptable versions of ideal discourses. In other words, subjects need to be recognisable, and need to "render themselves intelligible" within the discourses that act upon them (Butler 2005; Roberts 2009). Thus, subjects are not simply docile agents or passive recipients of discourses but also always actors.

Hence, for Butler forced repetition and reproduction of discourses is itself a condition of possibility for change. With that, a Butlerian sensibility in governmentality studies enables to consider subjects as acted upon and as acting – as some previous studies also outline with a focus on performative agency (Grisard, Annisette, and Graham 2020; McKinlay 2010).

A Butlerian sensibility draws attention to small acts of emancipation which are not resistance but rather an iteration with slight modifications. Paper 2 explores the struggle and aspiration of staff to create representations of vulnerability within formalised, commonly abstracted, and quantified, accounting frameworks. In some ways, it also illustrates how actors in the organisation assume a relationality of subjects. In the empirical setting of Paper 2 and 3, staff seemingly presume that users in their care services cannot be understood without considering their socio-economic context or the laws which regulate their existence. Paper 2 illustrates how staff seek to demonstrate their particular understanding of relationality within the performance measurement system when they account for vulnerable users. Similarly, Paper 3 illustrates that staff awareness of power differentials and contextual factors is essential to processes of co-producing information that are used for accountability purposes. As such, the thesis provides empirical cases in which staff are aware of the ambivalences of accounting and exercise their agency to shape the accounting for vulnerable users within the organisational constraints they are given.

1.5.4.2) Critique 2: Politics / Ethics

While governmentality approaches have helped to understand and unpack the workings of neoliberalism, some argue they have been less well positioned to discuss some of its ethical and political implications (W. Espeland and Yung 2019; Vormbusch 2022). Because governmentality focuses on deconstruction and conventionally does not involve a concern of 'what could be there' and 'what is not there' or asks the question 'what should be there', ethical political critiques are limited. Here, a Butlerian sensibility may help to formulate ethical political critiques.

Butler argues that a recognition of the subject in its vulnerable form is the foundation for ethical encounters which can lead to a recognition of common humanity (Butler 2006; 2016a). Butler proposes that to understand

> "how to best arrange political life so that recognition and representation can take place [one needs to] understand the differential power at work which distinguishes between subjects who will be eligible for recognition and those who will not" (Butler 2016a, 138).

Such recognition as vulnerable matters, as social obligations arise out of a realisation and recognition of relationality and common dependency on conditions for liveable lives

(Butler 2016a). Thus, vulnerability is tied up with discourses which distinguish between lives worth living and those not worth protecting. Being recognised as worthy of living a grievable and liveable life, is necessary for the possibility to claim, establish and maintain conditions for life (Butler 2006; 2016a). By emphasising the relationality of subjects, it becomes possible to oppose logics that designate some lives as worth preserving and consider others as dispensable (Butler 2021).

In her account, Butler focusses on widening the range of lives which are made recognisable and are hence considered worthy (Butler 2016a; Cousens 2017). This thesis positions accounting (representations of vulnerability) as potentially implicated in the recognition and misrecognition of a common humanity (Butler 2006; 2016a; 2021). More specifically, accounting representations of human experiences may enable the recognition of vulnerability beyond the specific context of their construction (Robson 1992). Accounting is interesting as a powerful representation devise, as it draws on powerful discourses and linked technologies, such as quantification, calculations, and financialisation (Chiapello 2017). In a way, accounting can be conceptualised as a modality of representation (akin to art, literature, or protest) which makes some aspects of lived experience recognisable and some not. In particular, the representation of subjects as vulnerable is important and can be a condition for political action (Butler 2016a; 2021). Hence, drawing on Butler (2016a; 2021), this thesis argues that accounting may have a role in the representation of human experiences of suffering and vulnerability as a political act of resistance – as well as of possible domination and suppression. The role of accounting research then becomes on the one hand to unpack how such representations are constituted, and on the other hand to examine what is and what is not made recognisable.

Across this thesis an argument is made that the construction of subjects in neoliberal terms may inhibit the recognition of subjects as human, and hence forecloses a political embrace of vulnerability. This claim is carefully made based on empirical investigations in the social care sector and warrants further examinations. It is rooted in a Butlerian sensibility which points to the potential symbolic violence of some accounting representations when they account for vulnerability. Such symbolic violence may be particularly prevalent in representations which are based on calculative practices, or in Butler's words that "some [people] are acknowledged as bearing incalculable value, while others are subject to a calculation. To be subject to a calculation is already to have entered the grey zone of the ungrievable […]". (Butler 2021, 107). A Butlerian sensibility to governmentality draws attention to the conditions of calculations which may lead to such political consequences.

By adopting Butler's proposition that for representations of vulnerable people to be considered appropriate, subjects ought to be recognised as vulnerable in their representations (Butler 2006; 2016a; 2021), it is possible to draw out the ambivalences of accounting. When accounting representations of vulnerability are premised on an eclipsing of relationality, despite the significance of relations to the subjects in question, such representations may be considered politically and ethically problematic. At the same time, when accounting representations of vulnerability foreground particular relationalities and aspects of lived experiences and make these visible beyond their specific context of emergence, such accounting representations may lead to a recognition of common humanity. The aforementioned concerns with the potential of symbolic violence have been taken up by previous accounting studies which outline that representations of subjects do not capture 'what matters' (Sargiacomo, Ianni, and Everett 2014b; Lehman, Hammond, and Agyemang 2018; Vinnari and Vinnari 2022; Shearer 2002). With a Butlerian sensibility, and in the hope to extend such studies, this thesis explores empirically the conditions in which accounting is considered more or less appropriate to capture 'what matters'.

To examine this, governmentality with a Butlerian sensibility brings into consideration what is not there, for example through the notion of 'eclipsing'. It thereby provides a starting point to consider what is invisible, unknowable, and incalculable. Further, it draws attention to the conditions under which accounting may enable the recognition of subjects as vulnerable and worthy of life. Ultimately, more empirical studies are needed to examine the ways in which accounting renders vulnerability visible and manageable, and to what effect. On the basis of a governmentality with a Butlerian sensibility, we might also begin to imagine an accounting which embraces incoherence, interdependence, and vulnerability.

2) GOVERNING VULNERABILITY: CONSTITUTING VULNERABLE SUBJECTS WITHIN A NEOLIBERAL REGIME OF SOCIAL CARE

2.1) Introduction

> In the social care system, local authorities are supporting almost 150,000 older people and over 40,000 young people in care homes as well as over 440,000 people in the community. Councils received 1.9m requests for adult social care support in 2019/20 – equivalent to 5,290 requests for support per day. Behind those numbers there are many stories of hope, vulnerability, care and healing; and of health and care services that have empowered and helped people to live fulfilling lives. (United Kingdom Department of Health and Social Care 2021a)

Many people will be recipients of social care at some point in their lives. Social care affects the quality of life, and dignity, of people when they need support. In the context of funding restrictions, New Public Management reforms, and the Covid-19 pandemic, public services, including social care services, have been curtailed and staff in the adult social care sector have been overburdened (Dowling 2022; Clayton, Donovan, and Merchant 2015; House of Commons Library 2020). In response, the UK government set out a new social care strategy (Department of Health and Social Care 2021b) which included increased private sector access to the care sector through the commissioning of new delivery models (Dowling 2022; Farris and Marchetti 2017). With this, the government continued to embrace a neoliberal[21] ambition of creating a market for social care. Positioned within the tradition of governmentality research (Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991; Mennicken and Miller 2012), this paper considers how users of social care services are constituted as 'vulnerable subjects', and how vulnerability is made governable in the context of such a neoliberal regime of care. These questions not only open avenues to problematise the premises of subject notions in the context of vulnerability, but also provide reflections on what is at stake when individuals struggle to fulfil the ideals, conditions, and demands of (neoliberal) subject categories.

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[21] While a range of phenomena are referred to as neoliberal, including policies, discourses, objects, technologies and ideals, its specific definition depends on the purposes for its use (Chiapello 2017). In this paper, neoliberalism is approached as a regime of governing which implies a 'conduct over conduct' (McNay 2009; Chiapello 2017) on the basis of market-aligned ideals of choice and risk, goals of efficiency in service delivery as well as reform policies, such as austerity, privatisation and new public governance. In this paper, the notions 'neoliberal regime' and 'neoliberal governing ambitions' are used as a short-hand to refer to such policies and ideals, while 'neoliberal discourses' refers more specifically to ideals of individuals making choices, taking risks and responsibility.

Previous studies outlined how particular neoliberal governing ambitions rely on conceptualisations of the subject, which, to a large extent, are built on ideas of individual responsibility and calculative rationality. See here for instance works on 'calculating selves' (Vaivio 1999; Miller and O'Leary 1987), 'entrepreneurs of the selves' (Dilts 2011; Cooper, Graham, and Himick 2016; Cooper 2015) or 'responsibilised selves' (Junne 2018; Gilbert 2021). Yet, accounting studies which have examined such governing ambitions in the Third sector (Cooper, Graham, and Himick 2016; Lehman, Hammond, and Agyemang 2018; Crvelin and Becker 2020) have shown the fragility of neoliberal ambitions and subject definitions, in particular when encountering subjects which might not fulfil conditions for responsibilisation. These studies show how discourses of vulnerability can expose the fragility and conditionality of conceptualisations of subjects as calculating, independent, and responsible in the context of neoliberal programmatic ambitions aimed at creating a care market. Thereby, they have the potential to undermine or threaten neoliberal governing ambitions and rationalities. Furthermore, one can observe that the notion of vulnerability is addressed in multiple, not always consistent, ways in policies which set out rationalities, programmes, and technologies for the care sector. Departing from these observations, this paper suggests that the 'vulnerable subject' is constructed as desiring but failing to comply with conditions of independence and responsibility.

Quite a few studies in accounting have examined situations of vulnerability (Le Theule, Lambert, and Morales 2021; Crvelin and Löhlein 2022; Yu 2021; Sargiacomo, Ianni, and Everett 2014a), but in these studies the very notion of vulnerability is seldom explicitly problematised or theorised. For example, studies in settings of humanitarian disaster (Sargiacomo, Ianni, and Everett 2014a; Frey-Heger and Barrett 2021; Everett and Friesen 2010) and death (Yu 2021; Le Theule, Lambert, and Morales 2020; 2021) tend to assume that vulnerability exists, for instance as a state of being, and explore how such vulnerability is addressed and managed through accounting practices. While these studies raise important questions around the potentially 'dehumanising effects' of calculative practices in the face of vulnerability, they do not probe or scrutinise under which conditions what calculations might have such effects. This paper takes a closer look at vulnerability itself. It draws attention to the multiplicity of discursive constructions of vulnerability in the governance of care services. It seeks to develop an appreciation of multiple intersecting notions of vulnerability and their implications for our understanding of the complex relationship and multifarious interplay between accounting and vulnerability. Theoretically, the paper draws from, and interlinks, governmentality approaches (Miller 2008; Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991) and Judith Butler's work on vulnerability (Butler 2012b; 2006; 2015; 2016a).

Butler's work on vulnerability is pertinent for the following two reasons. First, Butler posits that vulnerability is not a subjective disposition, but a social construction: a subset of humans in a society become constructed as vulnerable (2015). Thus, Butler examines the category of 'vulnerable subject' as a socially constituted notion, and highlights that "vulnerability is always articulated differently" (2006, 44). On this conceptual basis, and building on the work of governmentality studies, this paper traces how vulnerability is "rendered in a particular conceptual form and made amenable to intervention and regulation" (Miller and Rose 1990, 5). Second, Butler outlines a political understanding of vulnerability, which considers vulnerability as a general condition of being human. In this context, Butler positions the acknowledgement of vulnerability as a condition for the recognition of a common humanity (2021; 2016a). Such an understanding is based on the assumption that intersubjective relationality and dependency are essential for subjecthood (Butler 2005; 2016a; 2015). More specifically, such a notion of vulnerability emphasises the interdependency of subjects as well as their dependency on their mortal bodies and material infrastructures, such as access to food and shelter (Butler 2021; 2015; 2005).

Following studies of governmentality (Mennicken and Miller 2012; Miller and Power 2013; Miller and O'Leary 1994; Miller and Rose 1990) and Butler's twofold conceptualisation of vulnerability as a social construction as well as general human condition, this paper examines, on the one hand, how vulnerability is explicitly acknowledged and 'made up' as a domain of governing in social care policy discourses. On the other hand, mobilising Butler (2005; 2006; 2016a), it problematises such constructions by comparing and contrasting them with a Butlerian political understanding of vulnerability that emphasises intersubjective relationality and dependency. In so doing, the paper is not only able to better understand how vulnerability is "made up" in specific contexts of governing, such as neoliberal contexts of governing care. It is also able to draw attention to what is eclipsed from such constructions of vulnerability and can discuss and theorise political as well as ethical implications of such eclipses for understandings of subjectivity, responsibility, intersubjective relationality, and the role of accounting in these areas.

Empirically, this paper draws on policy documents produced by the UK government, in particular the Department of Health and Social Care, between 2000 and 2022. Inter alia, the paper examined White Papers, discussion papers and reports, as well as various legal Acts, other regulatory documents, and guidance issued by the Care Quality Commission, the Social Care Institute for Excellence, and the National Institute for Care Excellence. A thematic analysis of over 250 documents was conducted to understand how various government bodies have sought to address and define vulnerability at different points in time, aiming to turn vulnerability into a governable

object in its own right. In so doing, policy definitions of vulnerability moved away from an approach that would see vulnerability as relational and situation specific, deeply personal and at the same time universal (Butler 2005; 2016a; 2015). Further, the analysis shows how different understandings of vulnerability and proposals to address vulnerability came to co-exist, with different, at times conflicting, visions of governing vulnerability. The paper does not intend to provide a comprehensive analysis of all government discourses of vulnerability (K. Brown 2015a; 2011), but rather aims to illustrate some of the tensions and multiplicities that emerge when specific notions of vulnerability are constituted as governable in social care, and the role of accounting in these. It does this in three steps.

First, the paper investigates the re-constitution of vulnerability in terms of risk by tracking shifts of the category 'vulnerable subject' in social care policy towards 'adults-at-risk'. Here, the paper unpacks how calculative practices seek to make vulnerability calculable in terms of risk, thereby re-conceptualising vulnerability as a question of individual capacity. Second, the paper analyses how potentially conflicting care discourses of protection and responsibilisation intersect and explores the role of risk assessments as calculative practices which balance such discourses and allocate pathways of care to individuals. In such discourses vulnerability is constructed as manageable, controllable, and avoidable. Third, the paper scrutinises the organising of vulnerability in terms of an envisioned market for care services and explores how calculative practices aimed at the population, such as population needs assessments and safeguarding statistics, are mobilized to facilitate this. Overall, the analysis demonstrates the multiplicity and socially constituted nature of vulnerability (Butler 2015) and the different calculative practices at play in the construction and governing of vulnerability (Miller 2001; Miller and Rose 1990). Across the analysis, the paper takes note of movements of eclipsing of relationality (Butler 2021; 2015; 2005) through which the 'vulnerable subject' is constituted. Such processes of eclipsing are hoped to provide a small piece of the puzzle to better understand the tensions and frictions between neoliberal discourses and (vulnerable) subjects.

The paper suggests that the 'vulnerable subject' is constituted in social care policy discourses as calculable in risk terms and as desiring towards independence and responsibility – characteristics commonly associated with neoliberal subject notions (Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991). This case contributes to the literature on the constitution of subject categories (Miller and O'Leary 1987; Vaivio 1999; Miller and Rose 1997; Young 2006), and in particular to studies which indicate the potential of notions of vulnerability to undermine or threaten neoliberal governing ambitions (Castel 1991; Rose 2000; Crvelin and Becker 2020; Cooper, Graham, and

Himick 2016). It traces how vulnerability is transformed from such a potential threat to a governable object within the examined neoliberal regime of social care.

Furthermore, the discussion draws on Butler's understanding of vulnerability (2015) to develop a stronger political reading of the examined policy discourses. In particular, attention to movements involving an eclipsing of relationality highlights the specific nature of neoliberal constructions of vulnerability. It also helps to problematise and unsettle premises underpinning subject notions in accounting studies of governmentality. In so doing, the paper responds to calls to study the "profound assumptions about the capacity and responsibility of the individual" (Cooper, Graham, and Himick 2016, 79) and "the minimal conditions (for) autonomy" (Castel 2016, 164). Overall, the analysis of vulnerability in this paper contributes not only to a better understanding of the multiplicity of vulnerability (Le Theule, Lambert, and Morales 2021; Sargiacomo, Ianni, and Everett 2014a; Everett and Friesen 2010; Frey-Heger and Barrett 2021). It also prompts broader reflections on the conditionality of different calculative practices and subject categories.

In the next two sections, the literature and theoretical framework will be presented before the setting, data and method are further outlined. The empirical analysis that follows will trace the processes in which the notion of vulnerability is constituted within a neoliberal regime in social care. The discussion will summarise the constitution of the 'vulnerable subject' and then draw out wider implications for what is at stake in accounting for vulnerability.

2.2) Theory and Literature

This paper draws upon two points of reference to develop its argument. First, the paper builds on the concepts and analytical language developed by the governmentality literature to provide insights into processes in which vulnerability is constituted as an object to be governed. To this end, the governmentality literature is sketched out to provide a framework in which to make sense of discourses and to analyse the interlinking of programmes and technologies (Miller and Rose 1990). Second, Judith Butler's work on the constitution of the category the 'vulnerable subject' and a political understanding of vulnerability as relational and situational (Butler 2015; 2016a) is presented to develop a more critical reading of how vulnerability is made up as a governable object in its own right. Together, governmentality approaches and Butler's work on vulnerability provide a framework in which to problematise accounting subject notions from a perspective of what relationalities might become eclipsed. Thus, drawing on Butler's political notion of vulnerability helps to grasp what is at stake in governing vulnerability within a neoliberal regime of social care. But before that, some

of the dispersed work on notions of vulnerability in accounting research is introduced to sketch an emergent research interest in vulnerability.

2.2.1) Accounting in settings of vulnerability

In many accounting studies some form of the notion of vulnerability is present. Authors have observed that vulnerability explicitly surfaces in their settings. For example, when a process of exposure of development workers to refugees "continuously co-constitutes the other as 'vulnerable' and 'in need'" (Frey-Heger and Barrett 2021), or when homeless people are constructed as "the most vulnerable and least powerful" (Cooper, Graham, and Himick 2016, 76). Other papers observe vulnerability implicitly. For example, Kingston and colleagues locate vulnerability in "beneficiaries' lack of computer and literacy skills, lack of transportation to get to the NPO at specific times, and also medications affecting beneficiaries' cognitive functioning" (2020, 8). Indeed, vulnerability is an underlying theme in many accounting studies that have been conducted in settings of humanitarian crisis (Everett and Friesen 2010; Frey-Heger and Barrett 2021; Perkiss and Moerman 2020; Crvelin and Löhlein 2022), mental health care (Chenhall, Hall, and Smith 2017; Kingston et al. 2020; Fischer and Ferlie 2013), or which have dealt with suffering of different kinds (Miley and Read 2021; Sargiacomo, Ianni, and Everett 2014a; Vinnari and Laine 2017). Some studies have questioned why accounting might have unexpected effects in the context of vulnerability. For example, Cooper and colleagues note in the context of homelessness that accounting is based on "profound assumptions about the capacity and responsibility of the individual to act as an entrepreneur of the self" (Cooper, Graham, and Himick 2016, 79). Similarly, Castel invited scholars to "inquire more seriously into the minimal conditions that individuals in serious difficulties ought to have before asking them to play the game of autonomy" (2016, 164). This paper responds to such prompts by problematising some of the premises of subject notions which are at play when vulnerability is constituted within neoliberal governing ambitions.

While these empirical studies deal with vulnerability in some form, vulnerability is often assumed to be self-evident, essentialised, and under-problematised. Many studies tend to presuppose a somewhat one-dimensional and fixed understanding of vulnerability, rather than engaging with the multiplicity of vulnerability. Only more recently studies have begun to explicitly consider and study vulnerability in the context of accounting. Studies, which have explored accounting and accountability in the context of death (Le Theule, Lambert, and Morales 2020; 2021; Yu 2021), for instance, have argued for an acknowledgement of vulnerability as an ethical and moral practice. Amongst other things, authors have argued that "our vulnerability in precarious situations (…) helps us

better understand our attitudes to the limits of our existence, our own mortality and the mortality of the other" (Yu 2021, 2) and call to "imagine forms of accounting that allow for an acknowledgment of our vulnerability" (Le Theule, Lambert, and Morales 2021, 15). These studies also raise important questions around potentially 'dehumanising' calculative practices (Le Theule, Lambert, and Morales 2021; Everett and Friesen 2010). But the mechanisms, as to why calculative practices might appear 'dehumanising' stay opaque, because the studies do not explore the (subject) conditions of accounting practices. Seeking to address this gap, this paper attempts to better understand the premises of subject notions underpinning accounting. More broadly, it points towards conditions of governability by providing an understanding of the multiplicity and malleability of vulnerability and the constitution processes of 'vulnerable subjects'.

2.2.2) Constructing governable subjects

This paper draws on Miller and Rose's seminal work on governmentality (Miller and Rose 1990; 1997; Miller 2008; Rose 1998b; Miller and O'Leary 1987) to develop a framework that enables to understand the processes by which vulnerability is made governable as an object in its own right. This specific strand of governmentality approaches embraces Foucauldian notions of power, political rationalities and discourses, and has suggested that accounting provides one condition of possibility for neoliberal governmentality regimes to take hold in various private, personal, and political spheres, such as those associated with vulnerability (Miller 2008; Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991). Miller and Rose conceptualise the programmatic character of governing as inextricably linked to technologies "acting upon those entities of which (programmes) dream and scheme" (1990, 8). In particular, their articulation of an analytical language of programmes and technologies (alternatively called rationales and devices, or ideas and instruments) attempts to understand how different accounting technologies operationalise, translate, and in turn modify multiple, at times conflicting, programmes across different sites. This provides a frame in which to explore how vulnerability is made governable through different programmes and technologies in the social care sector which seek to address different aspects of vulnerability. Such programmes and technologies are directed both at managing individuals in their pathway through care services and at organising the population through the planning and commissioning of markets for care services. Various studies have demonstrated that accounting tools "configure persons, domains and actions as objective and comparable (which) in turn renders them governable" (Mennicken and Miller 2012, 7), and that in particular accounting's calculative practices serve as

disciplinary instruments by which subjects are constructed, and made observable and governable (Chiapello 2017; Miller and Rose 1990; Miller 2001; Miller and O'Leary 1987). This draws attention to the role of accounting technologies in making particular aspects of vulnerability calculable, whether that is calculating an individual subject in terms of risk or calculating the population for the purposes of addressing vulnerability in a market for social care.

Positioned within this research tradition, this paper draws on and speaks to studies which have focused on the construction of subjects, or more specifically, discursive subject categories that exist in uneasy relation with those who might fill the categories in flesh and blood (Hacking 1986; 1991). A notable study by Young (2006) has illustrated the making up of the 'user' which underpins accounting standard setting and regulation, while other seminal studies have explored the construction of the customer as "a calculative space" (Vaivio 1999, 710) and the consumer on a technical and ideational level (Miller and Rose 1997). These studies outline the various assemblages in which subject categories become constructed and imbued with different discourses in the process. Taken together, these studies show that an ideal of 'the calculating self' is often underpinning different subject categories. The calculating self, "an economically rational and calculating decision maker" (Young 2006, 595), is imbued with norms of economic efficiency, takes responsibility, and becomes self-regulating towards economic rationales and objectives (Miller and O'Leary 1987; Vaivio 1999; Miller and Rose 1997; Miller 2001). Furthermore, these studies draw attention to the emergence of new modes of governing when new things are made visible and knowable. Importantly, the construction of subject categories through the translation of programmes in specific sites is not envisioned as straightforward but rather as a "congenitally failing operation" (Miller and Rose 1990, 10). It further recognises that tensions are inherent in relations between living subjects and subject categories (Hacking 1986; 1991). Nonetheless, the argument goes that, once constituted, subject categories become a space for governing and an object to be governed (Miller and O'Leary 1987). This conceptual basis sets the scene for studying the discursive construction of different subject notions, such as the 'vulnerable subject', and enables insights into what discourses subjects become imbued with in the process of being made governable by different programmes and technologies.

A vast array of accounting studies indicated that subjects in different fields[22] have become implicated in neoliberal discourses, including outside the economic realm,

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[22] Studies, which draw on the notion of governmentality to explore the construction of subjects, have also been done outside the accounting literature; for example on the construction of the elderly (Weicht 2013; Lonbay 2018), of children (Daniel 2010) and of domestic abuse victims

such as schools (Walker 2010; Miley and Read 2021), indigenous populations (Preston and Oakes 2001; Neu and Heincke 2004), retired persons (Graham 2010), refugees (Gilbert 2021), and disabled people (Junne 2018). They demonstrated that when accounting is involved in the construction of subjects, the emergent subject categories become premised on discourses about calculation, responsibility, independence, risk and rational decision-making – attributes that have often been associated with neoliberalism (Rose 1998b; McNay 2009; Fourcade and Healy 2013; O'Malley 2000; Dilts 2011). Some of the empirical studies, which explored the construction of subjects specifically in relation to neoliberal discourses, proposed subject categories which complement the notion of 'the calculating self' (Miller and O'Leary 1987; Vaivio 1999; Young 2006). For example, the 'entrepreneur of the self' is characterised by a desire for autonomy and risk-taking at the individual level, and is underpinned by a self-awareness in light of neoliberal discourses which become a rational for decision making and frame for self-perception (Dilts 2011; Cooper, Graham, and Himick 2016; O'Malley 2000). Similarly, the 'responsibilised self' has internalised neoliberal ideals, such as self-improvement and competitiveness, and attempts to act in accordance with them (Gilbert 2021; Junne 2018). While these studies help to understand the role of discourses in subject construction, the framing of governmentality does not lend itself easily to problematise the ways in which vulnerability is addressed, redefined, and continuously constituted in UK social care sector policy documents. The next section will bring together Butler, who engages explicitly with vulnerability as a political notion, with governmentality approaches in order to develop a more critical perspective on the conditions and effects of governing regimes. This can capture that different aspects, such as dependency on material infrastructures, interrelations with social networks, or experiences of corporality, become eclipsed when vulnerability is made governable as an object in its own right (Butler 2006; 2015; 2016a).

In the accounting literature some previous studies already pointed towards tensions which reflect potential eclipsing of aspects of subjects when they become constituted in neoliberal terms, and focused specifically on the uneasy relations between subjects populating the categories and the categories themselves (Hacking 1986; 1991). For example, studies showed that homeless people (Cooper, Graham, and Himick 2016) and disabled people (Junne 2018) struggle to fulfill the conditions of being responsible actors and entrepreneurs of the self. Similarly, several studies demonstrated the frictions, tensions and cracks of neoliberal governing attempts directed at increasingly diverse populations, and at the same time emphasised the emergent possibilities for resistance to such governing ambitions (Crvelin and Becker 2020; Neu and Heincke

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(Sherwood-Johnson 2013). These studies describe how subject categories come into being and into tension with the underpinning lived realities in the care sector.

2004). Such tensions are further explored in this paper which uses the setting of vulnerability to explore the premises on which subject notions are based. This helps to understand some of the conditions that subjects need to fulfil in order to be governed smoothly under neoliberal discourses.

Furthermore, a close reading of such studies reveals that many assume, at least implicitly, that neoliberal governing attempts 'invade' spaces which had thus far been separate from such programmatic ideals; for example, into realms of prisons via privatisation (Lehman, Hammond, and Agyemang 2018), into the homelessness sector via social impact bonds (Cooper, Graham, and Himick 2016), or into international development via market-making programmes (Crvelin and Becker 2020). These studies suggest that tensions emerge when neoliberal ambitions turn to capturing 'new' subjects or spaces. Unlike these studies (Cooper, Graham, and Himick 2016; Lehman, Hammond, and Agyemang 2018; Junne 2018; Crvelin and Becker 2020), this paper is not interested in the subjectivisation of individual people (as 'vulnerable'), nor is the paper addressing how the subject category ('the vulnerable') behaves when it is translated into specific local settings. Rather, the paper draws on such studies because they indicate the potential of notions of vulnerability to undermine or threaten conceptualisations of independent responsible subjects which underpin neoliberal governing ambitions. The 'vulnerable subject' might not meet the minimum conditions of such governing rationalities, and by its non-compliance pose a potential threat to neoliberal governing ambitions (Castel 1991; Rose 1998a; 2000). This is more explicitly argued by Rose (2000) who observed in the context of crime discourses that

> […] new political rationalities […] came to be articulated in terms of this distinction between a majority who can and do ensure their own well-being and security through their own active self-promotion and responsibility for themselves and their families, and those who are outside this nexus of activity: the underclass, the marginalized, the truly disadvantaged, the criminals. (Rose 2000, 331)

While Rose indicates how the population is divided into different subject notions and that differential value is ascribed to the different groups, this paper draws on Butler to foreground how some forms of relationality become eclipsed in such constitution. To this end, this paper focuses on the non-compliant 'vulnerable subject' in its analysis of the various ways in which different notions of vulnerability are turned from a potential threat into a governable object within neoliberal regime of social care (Miller and Rose 1990; Miller and O'Leary 1987; Butler 2015). Through an exploration of the programmatic level, this paper explores the conditions under which the 'vulnerable

subject' is made governable. Such considerations question the underlying ideals and demands, or premises, of subject categories and help illuminate what is at stake in the constitution of (neoliberal) governable subjects. To further develop the theoretical underpinning of vulnerability as relational and socially constituted, Butler's work on vulnerability is introduced next.

2.2.3) Judith Butler on vulnerability

Akin to governmentality studies, Butler contends that subject notions are discursively constituted. In Gender Trouble, Butler argued that power, which lies in everyday mutually constituting social practices, disciplines and institutions, is implicated in the construction of subjects and subjectivities (Butler 1999). It means that subjects are constructed in relation to dominant discourses, as they are necessarily exposed to (formed by) and reproduce (form) discourses (Butler 1999; 2006; 2005). To further understand the construction of 'vulnerable subjects' in relation to neoliberal discourses in a social care context, Butler's work on vulnerability is mobilised, that is both her political understanding of vulnerability and the socially constituted category of the 'vulnerable subject'.

In Butler's political understanding of vulnerability, the relationality of the self is emphasised which implies that subjects are necessarily linked to one another (Butler 2012b; 2005; 2015). Relationality posits that subjects are formed in the context of relations and dependency – and not as independent subjects (Butler 2005; 2016a; 2015). Butler argues that, ultimately, the account one gives of oneself is necessarily narratively constructed in relation to others and that "it is precisely by virtue of one's relation to other that one is opaque to oneself" (2005, 20). It means that all subjects are defined and come into being in relation to each other, and thus that all subjects are interdependent (Butler 2005; 2006). She further argues that through the body one becomes vulnerable to material environments and to the violence which may be inflicted by other people: "living in a world of beings who are (…) physically dependent on one another, physically vulnerable to one another" (Butler 2005, 22). Thus, the body places subjects in necessary relation with material, infrastructural, and environmental contexts in addition to the dependency on other social structures (Butler 2015; 2005, 22). Vulnerability implies that humans are inextricably dependent on material environments for the fulfilment of basic needs and rights (Taylor 2008, sec. Judith Butler & Sunaura Taylor). Furthermore, according to Butler, vulnerability pre-exists the breakdown of infrastructure and, at the same time, is the result of a dependency on infrastructures which enable a livable life (Butler 2015). That said, while vulnerability is considered a general condition of being human, in form of precarity it is unequally

distributed and tied up with conditions for grievable, worthy, and livable lives (Butler 2006; 2016a; 2021)

On this basis, Butler challenges the idea of "the able bodied person as radically self-sufficient" (Taylor 2008, sec. Judith Butler & Sunaura Taylor). In her view, "vulnerability indicates a broader condition of dependency and interdependency that challenges the dominant ontological understanding of the embodied subject" (Butler 2015, 21). Butler notes that subjects are vulnerable because having a body means that death is inherent to life. Thus, Butler calls for a rethinking of "humans as a site of interdependency" (Taylor 2008, sec. Judith Butler & Sunaura Taylor). In her political understanding, vulnerability is not associated with weakness and is not opposed to action, but rather "vulnerability, understood as a deliberate exposure to power, is part of the very meaning of political resistance as an embodied enactment" (Butler 2015, 22). As such, vulnerability needs to be recognised in order for ethical encounters to take place that can reaffirm common humanity (Butler 2006). Butler's political understanding of vulnerability opens space for problematising subject notions from the perspective of relationality. The analysis will draw attention to a potential eclipsing of social interconnections, corporal experiences, and dependency on material infrastructure. Such movements of eclipsing occur when discourses draw boundaries between what is entailed in the subject and what is considered outside the specific subject notion in the process of conceptualising vulnerable subjects.

At the same time, Butler posits a second understanding of vulnerability: a socially constituted notion of the category of the 'vulnerable subject' (this is similar to Hacking 1991; 1986). Butler argues that, for example in neoliberal societies, the point at which subject categories are marked and "reified as definitionally vulnerable", they are constituted as subjects lacking power and lacking agency (Butler 2015, 25 also see Butler 2006, 2016). So, who or what is vulnerable is determined by the regime of governing which designates a specific group as vulnerable in particular ways. Thus, the category of the 'vulnerable subject' is not to be understood as a subjective disposition (2015, 25), but rather as a constructed subset of humans in society. Therefore, rather than asking 'what is vulnerability', the issue becomes where and how boundaries are drawn in the discourses and practices which institutionalise some subjects as vulnerable.

As the previous section indicated, particular attention will be paid to the programmes and technologies which give shape and authority to the constructed category 'vulnerable subject' (Miller and Rose 1990; Miller and O'Leary 1987). By drawing on Butler for additional theoretical framing, governmentality approaches are extended to give prominence to what might become eclipsed in the construction of vulnerability

when non-compliant subjects are constituted within neoliberal governing ambitions. This frames the question of governing vulnerability not as an antidote to neoliberal ambitions, but focuses on the reframing, transforming, and constituting of vulnerability and 'vulnerable subjects' from a potential threat to neoliberal ambitions into governable objects within a neoliberal regime of social care.

2.3) Setting, data and methods

The notion of vulnerability has spread in the UK policy context over the last decades (K. Brown 2015a; 2015b; K. Brown, Ecclestone, and Emmel 2017). In the social care sector (for an overview see Wanless 2006, 27-29. Table 1: Policy timeline: Critical developments in adult social care, 1948 to 2006), a multiplicity of different understandings of vulnerability can be traced: users of care can "feel especially vulnerable" (Social Care Institute for Excellence 2019, 2), can be regarded as a vulnerable person (Department for Communities and Local Government 2006), or be in vulnerable situations like poverty, poor education or structural disadvantage (Department of Health 2006; Department for Communities and Local Government 2006). Policies might locate the origin of a person's vulnerability in their personal characteristics, such as cognitive impairment or communication difficulties (Social Care Institute for Excellence 2012d), as well as in their situational circumstances, such as financial, social or environmental factors (Social Care Institute for Excellence 2010). Furthermore, documents refer to more specific 'conditions' of vulnerability, such as physical and learning disabilities, mental health issues, substance misuse, or illnesses and infirmities such as dementia (HM Government 2000; Department of Health 2007; Department of Health and Social Care 2018; The Law Commission 2011). This overview illustrates the multiple nature of what might be understood as vulnerability in social care discourses. This multiplicity invites an investigation into how such a variety is made governable by specific programmes and technologies which seek to address different aspects of vulnerability.

2.3.1) The setting of the UK social care sector

In the UK social care context, the government fulfils its duty to care for its population, among other things, by producing legal and policy frameworks (HM Government 2014). Care is largely organised through commissioning and contracting of national and local care services to provide care, and through regulators who ensure that commissioned services meet quality standards (Bracci 2014). The government produces guidance and sets priorities for the commissioning of services that are mostly implemented by

local authorities (Local Government Association 2019). Social care is the responsibility of local authorities which interpret and adopt national programmes for local implementation. In addition to government acts and the policy agenda, the UK social care sector is regulated and governed by a network of quasi-regulators, arms-lengths bodies, and other agencies. This system of care delivery is overseen by the statutory regulator, the Care Quality Commission, which enforces standards; by the Social Care Institute for Excellence and the National Institute for Care Excellence, who develop quality standards and guidance, as well as by professional regulators and national organisations such as HealthWatch and Skills for Care (Department of Health 2012, 38). Such dispersed governing of the social care sector and the various approaches of different actors provide ample opportunity for disorganisation, disagreement, and incoherence. Yet, the governing of vulnerability seemingly takes place in a well-orchestrated fashion in which inconsistencies in discourses are glossed over, for example when safeguarding policies refer to vulnerability as a problematic personal characteristic and at the same time seek to challenge stigmatising paternalistic care practices. Within this context, this paper unpacks how specific aspects of vulnerability are made governable in different sites and processes.

The state of adult social care in the UK has been characterised by the UN Special Rapporteur on extreme poverty and human rights as that

> […] important public services being pared down, the loss of institutions that would have previously protected vulnerable people, social care services that are at a breaking point, and local government and devolved administrations stretched far too thin. (Alston 2018, 14/15)

In recent decades, austerity policies combined with New Public Management reforms, have led to an increased pressure for efficiency in care (Dowling 2022; Clayton, Donovan, and Merchant 2015; House of Lords Economic Affairs Committee 2019). The implications of austerity policies are also illustrated in a parliamentary briefing paper which warns that

> […] local authorities have sought to protect social care budgets and relieve funding pressures through local efficiency initiatives and cuts to other service budgets. However, as the scope for savings reduces, local authorities are having to manage social care funding pressures by other means, including service reductions, smaller care packages, stricter eligibility criteria, and reducing the prices paid to providers. (House of Commons Library 2019, 3)

Such circumstances have resulted in an ongoing crisis mode in social care services, which implicates both care users, in that that social care provision is always a bit too tight, access is a bit too strict, and available support a bit too little, and frontline care workers, who are exhausted, experience vicarious trauma, and feel hopeless (Rottenberg 2021; Dowling 2022; Alston 2018; Clayton, Donovan, and Merchant 2015; Dowling and Harvie 2014). The Covid-19 crisis has exacerbated problems in the sector (Department of Health and Social Care 2022b; House of Commons Library 2020). In this context, the latest government reforms increasingly embrace a neoliberal ambition of a market for social care, such as more access for private organisations into the care sector through commissioning of new delivery models (Dowling 2022; Department of Health and Social Care 2021b; HM Government 2021). As the analysis will highlight, such market ambitions are not new, but the context of austerity politics and care crises amplify previous trends and might provide the conditions in which social care financing becomes restructured (Dowling 2022; House of Commons Library 2022a).[23]

2.3.2) Document analysis

The paper was initially driven by an interest in understanding how vulnerability – as a relational and situation specific, personal and universal notion (Butler 2006; 2015; 2016a) – is made governable in social care policy as an object in its own right. To do so, the research process began by compiling documents which in the broadest sense deal with vulnerability in the social care sector between 2009 and 2022 (Appendix 2-1: Chronological overview of key papers and reforms). Instead of attempting to provide a comprehensive analysis of the large and unwieldly space of government discourses of vulnerability (K. Brown 2015b; 2015a; 2011), this paper takes as its focal point national social care policy documents which seek to address and define vulnerability across various programmes, policies and technologies. While they are unlikely to be neatly translated into local care delivery (Miller and Rose 1990), the embedded discourses provide the framework for adult social care across the country. Therefore, the analysis focuses on national government documents which are legally binding, like acts and regulations, as well as consultations leading to reforms. In addition, publications by national institutes were included, as they provide guidance to local authorities and local care providers.

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[23] The analysis does not cover debates about financing of the social care sector, such as eligibility for publicly funded social care, a cap on care costs, and funding conflicts between central and local government (House of Commons Library 2021b; 2021a; 2019; 2022a), but rather focusses on policies which set out the delivery of care.

The chronological starting point of the data collection was the 'big care debate'[24] (Department of Health 2010a) which officially began with the Green Paper 'Shaping the future of care together' (HM Government 2009b), covered various government reform papers and engagement exercises, and cumulated in the 2012 Health and Social Care Act. The time around 2010 marks an important point of upheaval in social care policy in which discourses might be articulated more openly. From that point, the analysis covers the period leading up to the new "Health and Care Bill" (2022) that outlines the latest (neoliberal) governmental ambitions to govern vulnerability (Department of Health and Social Care 2022b; 2021b; 2022a; 2021a; HM Government 2021). Government publications and policies were interpreted within the context of the political agenda, public mood and economic climate at the time (Smith 1990). In particular, the Covid-19 pandemic provided the social and economic context for the latest social care reforms. In the first round of data collection, over 200 documents were filed and then analysed with NVivo12.

An initial thematic analysis was conducted to tease out different ways in which vulnerability is made sense of in the various documents, such as safeguarding, prevention, and empowerment policies. Through the coding three thematic clusters emerged, namely vulnerability in relation to issues of protection, risk, and responsibilisation, supplemented by additional categories (Appendix 2-2: Coding categories). The author drew on the governmentality literature (Miller 2008; Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991) to make sense of the discourses, and mobilised the clusters to construct an argument about the constitution of vulnerability in terms of risk, to understand how interactions between responsibilising and protecting discourses seek to make individuals manageable, and to trace an expansion of market organisation of vulnerability on a population level. To further illustrate particular discourses, additional documents were sought out around these clusters as is common in qualitative interpretive research (Suddaby 2006; Howard-Grenville et al. 2021). For example, the document collection was expanded to capture the preceding histories of specific discourses, trying to find early traces of mentions of vulnerability, leading back to 1957. Furthermore, reading academic papers related to the emerging themes, informed further coding and analysis towards multiple governing regimes of care. During the reading process, events and documents, which were referred to, were also added to the document analysis. As such, the analysis is neither pure grounded theory nor thematic analysis, but better described as a messier process which aims to find a fit between research interest, data, theory and literature (Suddaby 2006).

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[24] https://www.theguardian.com/careandsupportreform/big-care-debate?CMP=gu_com [Accessed: 30th June 2022]

Moreover, the author engaged with Butler's work on vulnerability (2006; 2015; 2016a) to develop a stronger political reading of the documents. Thus, the research process combined theoretical and empirical elements and oscillated between them, with the goal to make analytical sense of empirical findings, given what is already known theoretically (Lukka and Modell 2010; Ahrens and Chapman 2006). Overall, the analysis covered over 200 documents (Appendix 2-3: Overview of consulted documents), which were coded based on 70 codes, and resulted in over 2000 reference points. While many documents were considered in the development of the arguments, a select few documents receive prominent attention in the following presentation of the analysis (Figure 2-1) as they were identified as emblematic of the core themes which emerged from the broader thematic analysis.
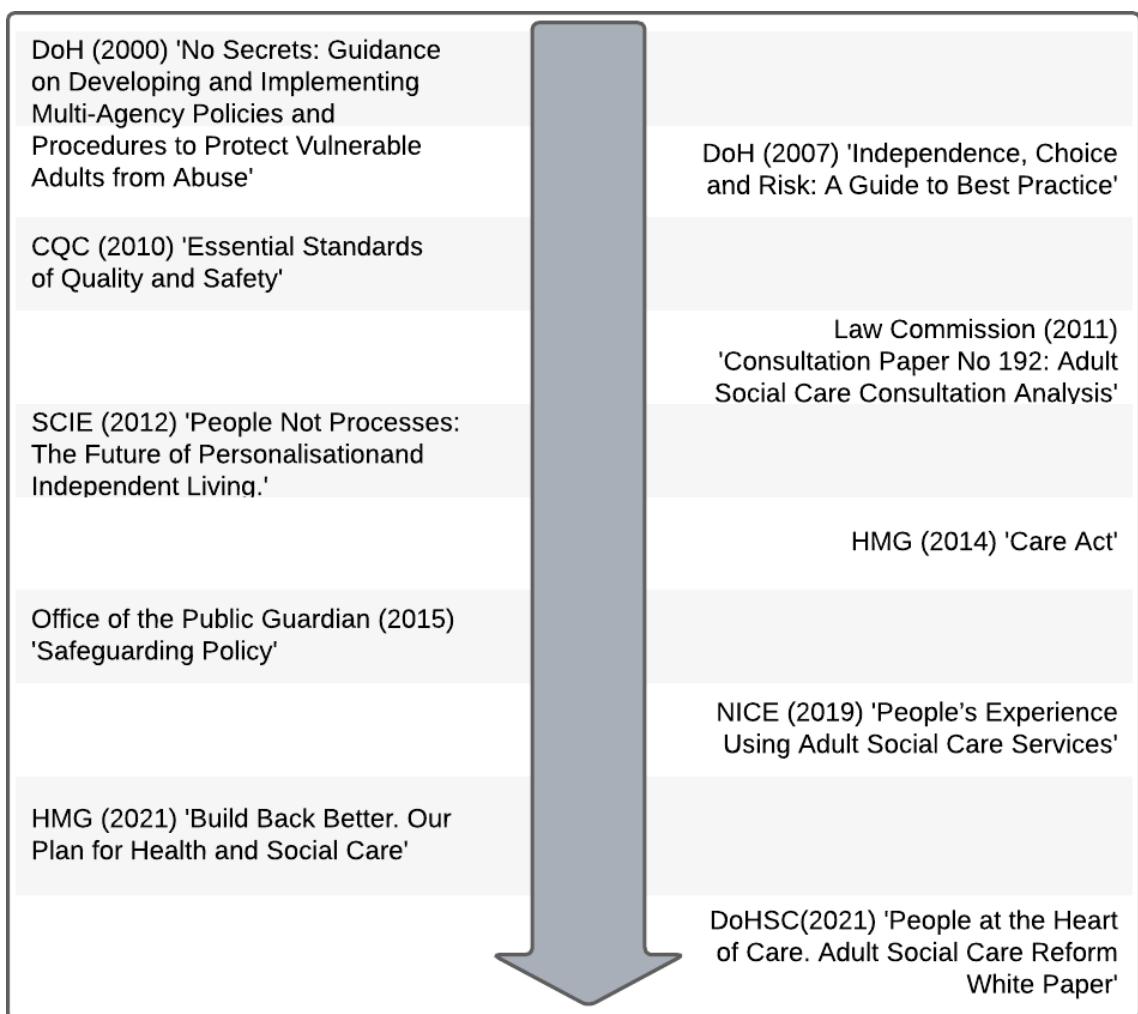
Figure 2-1: Timeline of the core documents

2.4) Analysis

In the analysis, different ways in which the notion of vulnerability is turned into a governable object within adult social care are highlighted (Butler 2006; 2005; Miller and

Rose 1990). Specific attention is paid to the programmes and technologies which give shape and authority to the constructed category 'vulnerable subject' (Miller and Rose 1990; Miller and O'Leary 1987). A first theme focuses on how vulnerability is constituted in terms of risk by rendering it thinkable as more than a trait and by making it calculable in terms of risk. A second theme covers how vulnerability is addressed through discourses aimed at protecting and responsibilising individuals. A third theme explores how vulnerability is made calculable on a population level and is organised in a market of care services.

Making vulnerability governable

Constituting vulnerability in terms of risk	**Making vulnerability managable in care programmes**	**Organising vulnerability in a market of care**
‣ changing terminology from 'vulnerable adult' to 'adult-at-risk' ‣ calculative practices, risk assessments, targeting individuals ‣ programme of personalisation	‣ discourses aimed at protecting individuals outline lacking capacity ‣ discourses aimed at responsibilising individuals through prevention and empowerment	‣ commissioning care services in a market for care ‣ accounting technologies targeting the population

Figure 2-2: Themes of the constitution of vulnerability

Each theme (Figure 2-2) will outline how different aspects of the non-compliant 'vulnerable subject' are made governable. In the respective sections some of the most illustrative quotes and care programmes are presented, rather than aspiring to present a detailed full picture of the totality of adult social care. The analysis and subsequent discussion answer two research questions: How is vulnerability made governable by different programmes and technologies within a neoliberal regime of social care? And, how are users of social care services constituted as 'vulnerable subjects'? The first question addresses the process in which vulnerability is constructed as an object, and the second looks at the specific conceptual shape which vulnerability takes throughout this construction process. The analysis will show how relationality becomes eclipsed in order to construct the 'vulnerable subject'. The next section begins with a historically oriented outline of the notion of vulnerability and how its associated terminology has shifted towards risk. This is not simply reflective of a pure linguistic change, but points to larger shifts in the way vulnerability is thought of in UK social care policy (Miller and Rose 1990).

2.4.1) Constituting vulnerability in terms of risk

2.4.1.1) Rendering vulnerability thinkable in terms of risk

The 1957 Wolfenden Report on Homosexual Offences and Prostitution was among the first official texts which explicitly referenced vulnerability. The report outlined a necessity to protect those who are "specially vulnerable because they are young, weak in body or mind, inexperienced, or in a state of special physical, official or economic dependence" (Wolfenden Committee 1957, 9/10). From there vulnerability spread into statutory guidance in housing and nursing where it was used to denote predicaments that triggered 'priority need' (K. Brown 2015a). From sporadic references in the 1970s and 1980s, to well over 100 legal provisions in the 2000s, the term vulnerability gained rapid momentum (K. Brown and Wincup 2020; Ecclestone 2016; K. Brown 2015a).[25] For example, a government Command Paper used the term 'vulnerable' to characterise a wide range of groups such as children, low-income households at risk of losing their homes, consumers targeted by loan sharks, individuals at risk of radicalisation, people in war and conflict zones, as well as economies and countries impacted by climate change (HM Government 2009a).

In the context of social care, vulnerability became the central terminology in "No Secrets: guidance on developing and implementing multi-agency policies and procedures to protect vulnerable adults from abuse" (Department of Health 2000). This guidance set out the code of practice for the protection of vulnerable adults and provided an official definition of a vulnerable adult as being one:

> […] who is or may be in need of community care services by reason of mental or other disability, age or illness; and who is or may be unable to take care of him or herself, or unable to protect him or herself against significant harm or exploitation[…]. (Department of Health 2000, sec. 2.3)

This definition exemplifies the prevalent discourse that vulnerable people were understood to be "persons who by reason of illness, infirmity or disability are unable to provide for themselves without assistance" (Care Standards Act 2000, sec. 80). Wider government reforms, and in particular social care policies, were said to improve the lives and opportunities for people 'in-need', requiring assistance and care. For example, a 2006 White Paper defined social care as

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[25] Brown and colleagues observe that references to vulnerability are especially present in current UK welfare and approaches to social problems including housing, crime, disability, migration, drug and social policy (K. Brown, Ecclestone, and Emmel 2017; K. Brown and Wincup 2020; K. Brown 2011).

[…] the wide range of services designed to support people to maintain their independence, enable them to play a fuller part in society, protect them in vulnerable situations and manage complex relationships […]. (Department of Health 2006, sec. 1.29)

Throughout these Acts and accompanying policies, people receiving care were described as 'vulnerable' according to a number of factors, including illness, infirmity or disability (Care Standards Act 2000), mental health problems or dementia (Department of Health 2007), or people with learning disabilities, or suffering from substance abuse (Department of Health 2011). Across various documents, the term vulnerable was used to refer to young people, the frail or disabled, the homeless and those in old age, and it was noted that "older people living alone are particularly vulnerable to isolation and loneliness" (Department of Health 2006, 39). Furthermore, vulnerability was used to refer more broadly to those who are hardest to reach, discriminated against (Department for Communities and Local Government 2006), and made vulnerable by environmental and social factors (Social Care Institute for Excellence 2010). Similarly, a Command Paper announced that the "purpose remains to break down the barriers that hold people back, to extend opportunity, and to protect the most vulnerable in our society" (HM Government 2009a, 8). This implies that vulnerability is understood in terms of a trait or personal characteristic which places people in-need for support. Such need for support, in turn, designates people as vulnerable (Butler 2015, 25) – which becomes problematised as stigmatising around 2010.

Placed against such understanding of vulnerability as a trait, 'the big care debate' was envisioned by the government to trigger changes in the UK social care delivery and possibly pave the way for a National Care Service (HM Government 2009b; Department of Health 2012). As part of this larger adult social care reform project, the Law Commission took issue with the terminology and demanded a replacement of the term 'vulnerable adult'. The Law Commission report (2011) outlined that the term 'vulnerable adult' is seen to place the responsibility and cause for abuse with the victim. The term 'vulnerable adult' is described as "stigmatising, dated, negative and disempowering" (2011, sec. 9.24), because it "locate(s) the cause of abuse with the victim, rather than placing responsibility with the actions or omissions of others" (2011, sec. 9.21). This falsely suggests that "vulnerability is an inherent characteristic of a person" (2011, sec. 9.21) rather than the context which makes a person vulnerable. Thus, the paper argues that when vulnerability is rendered thinkable in terms of risk, vulnerability is conceptualised as malleable and controllable rather than an inherent trait.

Similar concern over the use of the term 'vulnerable' was also widespread in communities of practitioners and commentators on the social care sector. In particular, the popular understanding of vulnerability is summarised as oppressive, controlling and exclusionary, morally devaluing and patronising, and resulting in stigmatisation of vulnerable people (Sherwood-Johnson 2013; K. Brown 2011). The argument further goes that when vulnerability is seen as an individual personal characteristic, it commonly results in victim-blaming, devaluing and stigmatisation due to "the concept's deep association with 'lack' of agency" (Brown and Wincup 2020, 3). This association of vulnerability with lack of power (Cooper, Graham, and Himick 2016, 76) and being 'in need' (Frey-Heger and Barrett 2021) has also been traced in accounting studies which explored homeless people and refugees, respectively.

During the Law Commission consultation on the replacement of the term vulnerability, some stakeholders argued that vulnerability should not be replaced entirely because the alternative notion 'risk of harm' could not capture all safeguarding situations, and that 'vulnerable' accurately describes the status of certain people, for example individuals with long term or profound learning disability (Law Commission 2011). Academic authors in social policy build on such observations and propose to reinvigorate vulnerability as autonomy-inspiring and resource legitimating (K. Brown 2011; Lonbay 2018; K. Brown and Wincup 2020). Nonetheless, due to overwhelming support for the proposed changes, the Law Commission recommended 'adult-at-risk' as the new terminology to be adopted in the then forthcoming Care Act. Consequently, the term 'vulnerable' became replaced with 'adult at risk' in the 2014 Care Act under safeguarding concerns, and became defined as a person who:

> (a) has needs for care and support (whether or not the authority is meeting any of those needs), (b) is experiencing, or is at risk of, abuse or neglect, and (c) as a result of those needs is unable to protect himself or herself against the abuse or neglect or the risk of it. (HM Government 2014, sec. 42(1))

This definition implies both current experiences of abuse and the future potential of such experiences as constitutive of those to be governed, i.e. 'the vulnerable'. Furthermore, these notions are linked to an inability of individuals to avoid being harmed because of their care needs. When the notion of vulnerability is shifted from an inherent trait to the individual's capacity to deal with their context – and in particular an inability to protect themselves (HM Government 2014, sec. 42) – vulnerability is conceptualised as malleable and situation specific. But the individual's risk profile largely excludes relations between the person and their wider context. For example, structural precarity, which was aggravated by over a decade of austerity politics that

resulted in lacking government infrastructures and support that is 'too tight' (Rottenberg 2021; Dowling 2022; Dowling and Harvie 2014), is eclipsed and not made visible. This marks a shift because structural disadvantages, such as poverty or poor education, were present in earlier conceptions of vulnerability (Department of Health 2006, 18; Department for Communities and Local Government 2006), but are eclipsed when vulnerability is considered from a risk perspective.

Compared to the No Secrets definition which stated in a more absolute sense that an individual might be "unable" (Department of Health 2000), the newly introduced terminology of adult-at-risk was hoped to be less of a stigmatised notion. This is also outlined by the national safeguarding body which justifies the changes as follows:

> […] the term 'adult at risk' is used in this policy to replace 'vulnerable adult'. This is because the term 'vulnerable adult' may wrongly imply that some of the fault for the abuse lies with the victim of abuse. We use 'adult at risk' as an exact replacement for 'vulnerable adult' as that phrase is used throughout existing government guidance. (Office of the Public Guardian 2015, sec. 5.2)

In contrast with this claim that the shift in terminology is "an exact replacement", previous literature indicated that such a shift of language has wider implications for what policies and interventions are "rendered thinkable and manageable" and appear as "legitimate" for the programmatic "governmental field" (Miller and Rose 1990, 7). This shift is also accompanied by an embrace of risk-based regulation. Through risk-based regulation the government steps back from direct provision of services in favour of exercising control through risk management and regulatory systems which shift the onus to organisations for self-management of risk (Power 2007; 2009; Hood et al. 1999). Within this, risk assessments become an essential part of regulation (Power 2007). This rise of risk assessments can also be observed in the UK social care context, on both population and individual level; the analysis will turn to the individual level next and look at the population level in the third theme.

2.4.1.2) Calculative practices constituting vulnerability in terms of risk

Within risk-based regulation, the new terminology "construct(ed) specific new ways of seeing and thinking" (Cooper, Graham, and Himick 2016, 80) about 'vulnerable subjects'. Thus, the shift in terminology towards risk is (indicative of) a process by which vulnerability is made governable (Miller and O'Leary 1987; Vaivio 1999; Miller and Rose 1997). When the calculative space of 'adults-at-risk' is discursively created, the category 'vulnerable subject' becomes imbued with discourses of calculation and

risk (Vaivio 1999). The concepts of calculation, calculability and calculable, have been well explored within the accounting literatures, for example under the tag-line of "governing by numbers" (Miller 2001; Rose 1991). As governmentality research in accounting has established, accounting technologies operationalise programmes of governing (Miller and Rose 1990; Mennicken and Miller 2012; Miller and O'Leary 1987; Miller and Power 2013). Such accounting technologies also create calculable spaces which can apply to subjects, factory floors, or organisational entities (Miller 1992; 2008). Peter Miller summarises this:

> As a technology of government, one of the principal achievements of management accounting is to link together responsibility and calculation: to create the responsible and calculating individual. In its concern with individualising performance, through its attempts to induce individuals to think of themselves as calculating selves, and through its endeavours to enrol individuals in the pursuit of prescribed and often standardised targets, accounting has become a body of expertise focused on exacting responsibility from individuals rendered calculable and comparable. (2001, 380)

This logic extends beyond notions of performance towards a wider concern with calculating, responsibilising and individualising people in different spheres of live. In the context studied here, risk assessments are employed in an attempt to make vulnerability calculable and governable on an individual level. The adoption of standardised risk management into public sector organisations has been well documented (Power 2007; 2009; Hood et al. 1999). It is reflective of a general trend of riskification which Maguire and Hardy characterise as follows: "the dominant discourse of risk thus revolves around normalising risk – rendering unpredictable and uncontrollable hazards into knowable and manageable risk" (Hardy and Maguire 2016, 84). They argue that processes of measurement and quantification, as well as considering probabilistic terms and abstracting cases into regularities, are common means to make risk manageable within formal risk assessments. Previous studies on 'the criminal' (Rose 1998a) or 'the mentally ill' (Castel 1991) illustrated risk assessments as an important governing tool. Similarly, this paper understands risk assessments as involved in targeting, managing and tailoring care to individuals, and suggests that such processes constitute the 'vulnerable subject' with a neoliberal regime of adult social care.

While risk assessments are more directly aimed at making calculable the supposed vulnerability of care users (Care Quality Commission 2010; Social Care Institute for Excellence 2012d), across social care, a plethora of assessments are used to enable

decisions about appropriate care support more broadly. For example, social care needs assessments, strength-based assessments, and risk assessments exist as both generic forms and as specialised assessments for specific groups (National Institute for Health and Care Excellence 2021; Care Quality Commission 2010; Department of Health 2007). Assessments "aim to discover what the person concerned believes would constitute a 'good life' for them and their family, and how all parties can work together to achieve this" (Social Care Institute for Excellence 2015b, 4). As regulatory guidance further outlines,

> […] a care and support needs assessment that focuses on the person's strengths, preferences, aspirations and needs helps people to highlight the outcomes that are important to them. During the assessment, the person can identify how their needs impact on their wellbeing and ability to live an independent life, as well as on their goals and preferred outcomes. (National Institute for Health and Care Excellence 2019b, 6)

As such, assessments facilitate the identifying of needs and allocating of care treatments. In the next paragraphs, the paper draws on risk assessments to further illustrate how vulnerability is made calculable.

In a typical risk assessment any possibly relevant information is first recorded, before being narrowed down towards succinct summaries, followed by a quantitative review of the total responses (scores), and a qualitative holistic review of the assessee (summaries). The view of the professional is recorded in designated comment and summary boxes. While professional judgement, based on knowledge about particular groups and situations, is considered an essential part of the process, the interpretation of evidence should form the basis of assessments. To this end, the professional applies their judgement selectively to the recorded information content and highlights the things they consider important. Risk assessment guidance emphasises that information should be collected and recorded so that it can be considered evidence-based; referred to with adjectives such as reliable, objective, valid, factual, quantified (Social Care Institute for Excellence 2012b; 2015b; 2012c; Whittington 2007). Typically, the assessed risk is broken down into severity and likelihood, as well as into different stages of the risk unfolding. At the end of risk assessments, answers are counted, or risk is calculated with the help of a risk table, and a risk category is allocated to the assessed person. Quantification takes place in the scoring, which reduces complex situations into a numerical risk factor.

Existing research on quantification (Porter 1992; Vollmer 2007; Singh 2017; Mennicken and Espeland 2019) demonstrates that numbers possess an evidentiary force. They

are convincing and strip specific cases from enough context and information to make the object at hand circulatory. Thus, a calculated risk score reduces the complexity of vulnerability and presumably makes it more manageable. Indeed, the risk profile of a person vis-à-vis their situation, or their capacity to deal with their specific individual context, rather than an inherent trait of vulnerability, is made calculable. This parallels the earlier shift away from conceptualising people as inherently vulnerable, as the context of individuals who are at-risk of abuse or neglect, is considered relevant and calculated. But while the risk profile of a person vis-à-vis their situation is calculated, the risk score becomes allocated to the individual person. Figure 2-3[26] provides an illustrative example of a risk assessment functioning as a mechanism by which a person becomes classified in policy terms as an 'adult-at-risk', or in other words, is discursively constituted as a 'vulnerable subject'.

In the context of domestic abuse, the SaveLivesDASH (2019) risk assessment is the dominant nationally used tool. It assists professional inquiring about a victim's experience and rating their risk level of being murdered and/or serious harm. The assessment consists of 24 questions with tick boxes of "yes, no, don't know" and comment boxes for each question. At the end, the level of risk is established by counting "total 'yes' responses". Nonetheless, the final "judgment would be based on the professional's experience and/or the victim's perception of their risk even if they do not meet criteria" rather than the calculated score because "assessment of risk is complex and not related to the number of risks appearing alone". Thus, the professional decides which aspects they consider important in each specific case based on a holistic assessment. After the assessment, the "completed form becomes an active record that can be referred to in future for case management". Those deemed 'most risky' will then be referred to as a multi agency group, and relevant procedures and protection plans will be created.

Tick box if factor is present. Please use the comment box at the end of the form to expand on any answer.	Yes (tick)	No	Don't Know	State source of info if not the victim
13. Has (........) ever used weapons or objects to hurt you?	☐	☐	☐	
14. Has (........) ever threatened to kill you or someone else and you believed them? (If yes, tick who.) You ☐ Children ☐ Other (please specify) ☐	☐	☐	☐	
15. Has (.........) ever attempted to strangle/choke/suffocate/drown you?	☐	☐	☐	
16. Does (........) do or say things of a sexual nature that make you feel bad or that physically hurt you or someone else? (If someone else, specify who.)	☐	☐	☐	

Figure 2-3: Example risk assessment (domestic abuse)

First, this vignette illustrates the process by which risk assessments identify those who belong, and, thus, are constituted as part of the category 'vulnerable subject'. In such risk assessments in social care scores of riskiness are calculated by considering the

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[26] The figure is produced on the basis of an extensive review of risk assessment templates, social care workbooks as well as discussions with practitioners and academics working with risk assessments in the domestic violence space.

degree of support needs, and indicate vulnerability when high support needs are recorded (Social Care Institute for Excellence 2012c). This indicates that vulnerability is conceptualised in opposition to notions such as independence and responsibility, which are often considered under the umbrella of neoliberalism (Chiapello 2017; Miller and Rose 1990; McNay 2009).

While risk assessments focus on the relation between a person and their immediate context, in the end a risk assessment outcome is allocated to the individual. With that, accounting subjects and practices are premised on an eclipsing of social and material context. For example, risk assessments do not typically capture financial resources which might alleviate risks, such as being able to pay for renovations to improve accessibility in housing and therefore reduce the risk of falls, nor do assessments typically cover language barriers which prevent an understanding of entitlements and could increase risks of abuse and neglect. Overall, risk assessments are one technology which designates where boundaries are drawn around the category of 'vulnerable subject' – by making vulnerability calculable in terms of risk. The notion of calculability has been problematised in some accounting studies, particularly in settings of disaster and humanitarian crisis (Crvelin and Löhlein 2022; Sargiacomo, Ianni, and Everett 2014a; Frey-Heger and Barrett 2021). And some have argued that calculative practices can be 'dehumanising' (Le Theule, Lambert, and Morales 2021; Everett and Friesen 2010). One reason for this might be that the relations of individuals to their context are considered inseparable from the constitution of the subject notion itself (Butler 2012b; 2005; 2015). Thus, if context becomes eclipsed in calculative practices, it means that important aspects, such as social relations and material infrastructures, are excluded.

Secondly, the vignette illustrates that risk assessments are used to place individuals on pathways on which they are made governable. The process of risk assessment can be put in Butler's terms (2015): vulnerability is constructed as a subjective disposition when risk assessments designate distinct risk ratings to individuals. In other words, "medico-psychological assessment functions as an activity of expertise which services to label an individual, to constitute for him or her a profile which will place him or her on a career" (Castel 1991, 290). Thus, based on calculated notions of vulnerability, different approaches and programmes of care are tailored to the individual in order to manage them in their specific situation. Throughout service provider guidance the importance of risk assessments in guiding the allocation of care treatments is emphasised (Department of Health 2007; Social Care Institute for Excellence 2011). With this, accounting technologies enable the programmatic vision of personalised care by providing an allocation mechanism of care treatment to individuals. This paper does not seek to make any causal claims about programmes and technologies, rather this

paper simply suggests that the allocation of care through assessments can be considered a calculative technology which operationalises the programme of personalisation (Miller and Rose 1997). That programme of personalisation is outlined in the next section.

2.4.1.3) Programme of personalisation

The personalisation agenda emerged partly out of a push against patronising and paternalistic care delivery which presumed people in care to be vulnerable in the sense of being unable, weak, and dependent (The Law Commission 2011). It aims to place people at the centre of the care they receive, and has been a dominant government programme for social care since 2007 (Duffy 2013; Ferguson 2012; Department of Health and Social Care 2021b; HM Government 2007). Under the personalisation agenda, it is imperative that those accessing care can choose and control the care treatments they receive, both, in terms of their preferred delivery of support and in what care outcomes matter to them (Department of Health and Social Care 2021b; 2022b; Department of Health 2012). This agenda has been accompanied by guidance on how care models can adopt or be innovated to put personalisation into practice (Nursing Midwifery and Allied Health Professions Policy Unit 2015; Social Care Institute for Excellence 2012b; 2012a).

The latest reform documents emphasise that "everyone should receive the right care, in the right place, at the right time" (Department of Health and Social Care 2022b, 7, 16, 24). The following excerpt from the recent White Paper provides an insight into the latest articulation of the personalisation agenda when it is linked up with neoliberal ideals:

> It is a vision that offers people choice and control over the care they receive; a vision that promotes independence and enables people to live well as part of a community. […] The starting point for our vision is embedding personalised care, which is vital to providing the user-led social care we envisage. It has been proven to improve outcomes and enhance quality of life, enabling people to take the level of control and responsibility that they feel comfortable with. Fundamentally, it recognises a person as an individual with specific needs, wishes and aims. It is our ambition to make personalisation the expected standard and for high-quality personalised care to be the norm across health and care. (Department of Health and Social Care 2021b, sec. foreword and continued in 2.4)

It indicates that the personalisation agenda envisions independent responsible users, who can make choices, take control, and who are integrated into communities. At the same time, it is recognised that achieving such neoliberal ideals involves "enabling", "promoting" and "supporting" up to a "level" people "feel comfortable with". Furthermore, the emphasis in the White Paper on the "individual with specific needs, wishes and aims" implies an individualised understanding of vulnerability. It demonstrates that personalised care aims to govern individual subjects as socially disconnected. With this, vulnerability, as constituted within a neoliberal regime of social care, is conceptualised as a unique and individual 'condition' (Lemke 2001; Crawshaw 2012). From a Butlerian political understanding of vulnerability, the constitution of the 'vulnerable subject' in a neoliberal regime of social care and of subject categories constructed in relation to neoliberal discourses more broadly, is premised on a flawed notion that subjects can exist in social independence (Butler 2006; 2016a).

To summarise, when vulnerability is constituted in terms of risk, two, somewhat contradictory, moves happen at the same time. When it is rendered thinkable in terms of risk, vulnerability becomes conceived less as an inherent personal trait and instead the individual's capacity to deal with their specific situation regarding risk of harm and abuse is emphasised. At the same time, vulnerability in terms of risk implies an individualisation, as both the programme of personalisation individualises under the disguise of choice and independence and calculative technologies individualise by eclipsing context in the allocation of individual risk scores. This indicates a tension of locating vulnerability between context and individual. In other words, despite an attempt to constitute vulnerability as less individualistic, by constituting it in terms of risk, the context becomes eclipsed and the notion of the non-compliant 'vulnerable subject' as an individual lacking capacity, remains present in discourses of vulnerability.

2.4.2) Making vulnerability manageable in care programmes

A shift from vulnerable person to adult-at-risk leads to particular ways of delivering care and making vulnerability manageable. The idea of being 'manageable' implies that an entity, whether that is a person, an organisation, or a concept, is made amenable to intervention. While the previous sections have indicated some conditions for managing vulnerability, such as it being "rendered thinkable" (Miller and Rose 1990, 7) and "rendered calculable" (Miller 2001, 380), this section further unpacks how vulnerability is made manageable. It illustrates how vulnerability is turned into a governable object by drawing attention to two discourses which are aimed at individuals within their allocated pathways of care. By tracing the interactions of responsibilisation and protection discourses, it is possible to unpack some underlying tensions between

multiple co-existing understandings of vulnerability and to indicate instances in which relational and situational aspects of vulnerability become eclipsed to make it governable.

As the previous section outlined, vulnerability is not conceptualised as an inherent trait when it is constituted in terms of risk, but rather vulnerability is conceived on an individual level as a manageable, malleable, and controllable capacity. In line with this, the co-existing protecting and responsibilising discourses are both concerned with the capacity of individuals. Under protecting discourses, policies target individuals, who are experiencing materialised risks, for example those who endure physical violence by an intimate partner, have dementia, or stay in approved premises. Despite ambitions to shift discourses of vulnerability through a reconstitution in terms of risk, these policies designate individuals as "most in need" (Department of Health and Social Care 2021b, 6) which means that they need to be protected in their current situation, for example by safeguarding policies (Care Quality Commission 2014; Office of the Public Guardian 2015). Here, vulnerability is conceptualised in the form of non-compliance, a deficiency of the individual in coping with their situation; which can be understood as a continuation of paternalistic discourses predating the shift to adult-at-risk. At the same time, responsibilising discourses aim to minimise vulnerability and understand it as a condition to be managed. Under responsibilising discourses, policies target individuals in ways that are envisioned to make them less perceptible to possible future harms. This includes both prevention, which seeks to responsibilise individuals in terms of self-care, and empowerment, which responsibilises individuals in terms of self-improvement. The next section will provide insights into how protecting discourses address vulnerability, followed by a section on responsibilising discourses.

2.4.2.1) Protecting discourses aimed at individuals

Care programmes based on protecting discourses come into play when an individual experiences materialised risk. They address vulnerability in the form of a deficiency of the individual in coping with their situation; which reflects older understandings of vulnerability as a trait. Discourses of protecting focus on the most vulnerable, i.e. "adults that need extra care" (HM Government 2021, 6), and "those most in need of support" (Department of Health and Social Care 2021b, 6). When policies designate some individuals as 'most in need', it implies that the individuals are considered less able to cope with whatever the future might hold and are thus at (higher) risk of additional future harm occurring. Thus, care programmes attempt to manage situations when experiences of suffering mean that an individual's needs exceed their capacity to cope. In other words, people who are considered vulnerable, need to be managed so

that further possible future harm can be avoided. Such attempts at managing vulnerability are set out in various policies and programmes aimed at protecting people, most notably in safeguarding. The government commits to ensuring the protection of individuals in care services in the latest White Paper:

> Safeguarding and appropriate standards of support are enforced to protect everyone receiving and providing social care. (Department of Health and Social Care 2021b, sec. 2.15)

The government's duty for safeguarding adults-at-risk is enshrined in law (Care Act 2014; Safeguarding Vulnerable People Act 2006; Mental Capacity Act 2005). For example, the Care Act 2014 "gives public services and government clear responsibility to make sure that people in the most vulnerable situations are safe from abuse or neglect" (Office of the Public Guardian 2015, sec. 3.1). Safeguarding policies, targeting "people in the most vulnerable situations", are emblematic of a regime of governing in which individuals are placed in protection when they are considered (particularly) vulnerable. Safeguarding guidance is provided across different bodies, for example from the Office of the Public Guardian (2015; 2019), the Social Care Institute for Excellence (2012c; 2014) and the Department of Health (2010b; 2013). Following from the governmental duty for protection, services are required to "uphold() an adult's fundamental right to be safe" (Department of Health 2010b, 5), and to "support people to stay safe" (Care Quality Commission 2017, 4). Safeguarding policies are reflective of a discourse in which those deemed in need of protection are constituted as vulnerable.

Here then the discursive category of the 'vulnerable subject' is again associated with paternalistic discourses and might lead to an expansion of control, containment, and restriction of those designated vulnerable (Castel 1991; Rose 2000; Butler 2021, 187). Indeed, safeguarding policies are aimed at protecting the (most) vulnerable – those for whom some risks have materialised and who thus need protection – and therefore implies a sense of inability. It links back to earlier debates around terminology which outlined that such notions of vulnerability are influenced by discourses that patronise and stigmatise people. Under a discourse aimed at protecting individuals, vulnerability is constructed as a subjective disposition, marked and reified as lacking power and lacking agency (Butler 2006; 2016a). Different approaches were developed to counteract such stigma associated with people who are placed under a protecting discourse. For example, the notion of 'capacity for decision making' (National Institute for Health and Care Excellence 2018) became framed in terms of balancing a need to ensure safety for users versus giving users agency, control, and choice. This links back to discussions of risk assessments which facilitate such trade-offs by making

vulnerability calculable in terms of an individual's capacity to deal with their situation and allocate care treatments accordingly (Castel 1991). For example, the Care Quality Commission instructs "that risk assessments balance safety and effectiveness with the right of the person who uses the service to make choices" (Care Quality Commission 2010) while the Social Care Institute for Excellence guidance for front line workers emphasises the continuous task of "negotiating and balancing issues of risk and safety" (2010, 36:38). As outlined in the previous theme, risk assessments aim to determine whether a person has capacity and is likely to be able to make decisions about future risks.

Importantly, neither risk assessments nor protecting discourses in social care consider how poverty or the provision of infrastructure, or lack thereof, play a role in people's ability to be independent, to take decisions and to be responsible for their own wellbeing. Rather, by eclipsing such circumstances subjects are presumed to exist independent of material circumstances (Butler 2006; 2016a). Within discourses of protecting some individuals are constituted as vulnerable through their embodied experiences, and the body becomes a marker of vulnerability. For example, when vulnerability is conceptualised as 'most in need' in programmes which seek to protect individuals (HM Government 2021; Department of Health and Social Care 2021b; Office of the Public Guardian 2015), the body of subjects is taken into account, but only in so far as it is in the way of independence or self-responsibility due to illness or disability. This not only implies that vulnerability is constituted as negative, powerless and weak (Cooper, Graham, and Himick 2016; Frey-Heger and Barrett 2021; K. Brown and Wincup 2020), but also that the body becomes only considered when it 'fails to perform', rather than a recognition that all bodies have socially constituted needs (Taylor 2008, sec. Judith Butler & Sunaura Taylor).

Overall, discourses of protecting are aimed precisely at people who might not 'fit' the ideals of independent responsible subjects that are constituted in relation to neoliberal discourses (Miller and Rose 1990; Miller and O'Leary 1987; Junne 2018). The aspiration of protecting those identified as vulnerable is underpinned by discourses which idealise being independent and taking responsibility, such as strength-based approaches (Department of Health and Social Care 2019) and safeguarding policies with a focus on early-detection (Social Care Institute for Excellence 2009; 2012a). The framing of social care reforms by the then Prime Minister Boris Johnson illustrates the responsibilisation objective for individuals to take care of their own wellbeing:

> This [plan] is an unprecedented investment in health and social care. It is one that we should all accept some personal responsibility for providing. Both for our own futures and to care for our loved ones. To do otherwise and rely solely on

the state to step in through yet more borrowing would be to fray the bonds that hold families and society together. (HM Government 2021, sec. foreword).

Two discursive strategies are visible in this quotation. First, it makes explicit the government's assumption that those who "solely rely on the state" and those who do not "accept some personal responsibility" are detrimental to society. With this, the Prime Minister demands that people who access care ought to act independently and responsibly. It implies that those, who are not able to take responsibility for their own future and the risks they take, are conceptually constituted in a negative light (Dwyer 2004; Teghtsoonian 2009). Second, it indirectly implies that subjects requiring support should draw on "loved ones" rather than be dependent on the state. Thus, the subject notion underpinning this acknowledges the role of social relations in enabling and maintaining independence from the state, which reflects neoliberal ideals of caring responsibilities (Dowling 2022). Both discursive strategies are based on the assumption that individuals can take responsibility for themselves, for either giving or acquiring support. This stands in tension with the conceptualisation of vulnerable individuals as subjects who lack capacity to cope with their situation. Thus, social interdependence is eclipsed when 'vulnerable subjects' are constituted as responsible for their own care, and at the same time is considered a factor which designates individuals as vulnerable. The next section will zoom in on discourses seeking to responsibilise individuals, so that they can fulfil such demands for independence and self-responsibility despite being considered to lack capacity.

2.4.2.2) Responsibilising discourses aimed at individuals

Responsibilising discourses co-exist with discourses of protecting in that they seek to make individuals less perceptible to future harms and enable them to 'live happier, healthier and more independent lives for longer' (Department of Health and Social Care 2022a, 15; 2021b, 14). For example, strength-based care strives to build resilience and confidence, and to enable users to arrange their own support and to choose the 'right' personalised goals (National Institute for Health and Care Excellence and Social Care Institute for Excellence 2018; National Institute for Health and Care Excellence 2021). Discourses underpinning strength-based care seek to establish links between empowerment and achievement, aspirations and preferences, strength and success. The premise is that support based on strengths can "help people to achieve the outcomes that matter to them" (Department of Health and Social Care 2021b, 15; National Institute for Health and Care Excellence 2021, 5). In this section, responsibilising discourses are presented in two parts: first, prevention discourses

which encourage self-care, and second, empowerment discourses which encourage individuals towards self-improvement. These two approaches to responsibilisation have a longer tradition as they had already been set out in a 1998 White Paper in which independence is achieved "through the twin tracks of prevention and rehabilitation strategies" (Wanless 2006, 16).

First, the ambition of programmes in social care "to prevent, postpone and minimise people's need for formal care and support" (Department of Health 2012, 3) is outlined in a recent White Paper:

> We want people to live healthy, independent lives. Prevention in social care is about encouraging people to be more proactive about their health and wellbeing. We must make prevention and early intervention a much stronger element of our model of support and of care pathways as part of a decisive focus towards improving population health. (Department of Health and Social Care 2021b, sec. 4.4).

The quote illustrates that prevention is both targeted at the population, indicating "improving population health" as the ambition of govern vulnerability on a societal level (Foucault 1980) and at the individual level, where the goal is towards "encouraging people to be more proactive". The White Paper further captures the ambitions of prevention policies towards self-care:

> Care and support needs are dynamic, so we should not only be trying to meet a person's needs in the here and now, but also planning for changing needs. Supporting people to plan for the future – for themselves and their loved ones – includes preventing and reducing future care needs. (Department of Health and Social Care 2021b, sec. 4.3)

This quotation illustrates the ambition of managing future possible vulnerability, expressed as "changing needs", by responsibilising people to "plan for the future". The underpinning assumption is that people might be vulnerable to future harm occurring to them, which would result in "future care needs". In order to achieve the prevention of future harm for individuals, "care and support covers a wide range of activities to promote peoples' wellbeing and support them to live independently, staying well and safe" (Department of Health and Social Care 2021b, 10). To summarise, the notion of vulnerability is constructed as manageable (Miller and Rose 1990; Butler 2015), in the sense that it is avoidable through the policies and practices aimed at preventing people entering social care.

Second, vulnerability is also attended to by care programmes which seek to "empower" individuals. As the government vision outlines, people

> […] will be empowered to choose the care and support that best enables them to meet their goals and aspirations. We will put people, and not institutions, in control. (Department of Health 2012, 9; also quoted in Social Care Institute for Excellence 2012b, 47:15)

Here, empowering is understood as a specific attempt at responsibilising individuals by encouraging self-improvement to address a lack of capacity. Policies explain that "things like personal budgets and direct payments, backed by clear, comparable information and advice, will empower individuals and their carers to make the choices that are right for them" (Department of Health 2012, 3). A plethora of guidance and policies on care treatments, target individual people with the aim that people are able to make decisions about their own care and thus aim at responsibilising them in the shape of empowerment. One emblematic tool to facilitate such empowerment is the personal budget for people in care (Social Care Institute for Excellence 2012b; 2009; Junne 2018).

Personal budgets are positioned as an integral part of personalised self-directed support. For example, the White Paper 'Caring for Our Future' outlined the ambition "to give people an entitlement to a personal budget as part of their care and support plan" (Department of Health 2012, 53). That is justified by explaining that

> […] personal budgets and direct payments are important tools to give people who use services, and carers, greater control over their care and support. However, they are not an end in themselves, but a way to achieve greater choice, control, independence and quality of life". (Department of Health 2012, 56)

The underpinning self-improvement logic is that personal budgets induce a sense of responsibility which leads to an increase in people's confidence. This confidence is said to contribute to people's independence, choice, and control (Social Care Institute for Excellence 2009; 2012b). Therefore, personal budgets are considered a care treatment which empowers people (Junne 2018).

Furthermore, personal budgets are premised on the notion that a person is the best judge of their own well-being and treatment, as long as people have adequate information to base their decision on (Office of the Public Guardian 2015; The Law Commission 2011; HM Government 2005). Indeed, the social care reform agenda

outlines that "citizens with access to more information will be more empowered to make decisions about their care and have more choices about where and how they access care" (Department of Health and Social Care 2022b, 12). It reflects that the idea of empowerment underpins programmes aimed at providing information to care users. Moreover, access to information is outlined as a condition for responsibilisation of people because it enables "people to take greater control of their own health and care needs and preferences" (Department of Health and Social Care 2022b, sec. 4.2) and "is essential for enabling people to make informed decision(s)" (Department of Health and Social Care 2021b, sec. 5.2).

In discourses aimed at responsibilising individuals, an individual's capacity is addressed in terms of prevention and empowerment. In prevention approaches, such as future-planning (National Institute for Health and Care Excellence 2021), the goal is to minimise future risk potential before a person would be considered vulnerable by encouraging self-care. In empowerment approaches, such as personal budgets (Social Care Institute for Excellence 2010), someone who is 'already' considered vulnerable might be moved out of a situation in which they are in particular risk of more future harm by facilitating self-improvement of a person's capacity. For example, programmes striving to "empower individuals and their carers to make the choices that are right for them" (Department of Health 2012, 3) denote a desire to have people who take decisions. Thus, within responsibilising discourses, vulnerability is conceived of as something which can, or even should, be managed through self-improvement and self-care, because it does not comply with the ideals of independent self-responsible individuals. In a way, responsibilising individuals can be conceptualised as one way in which 'vulnerable subjects' are disciplined towards achieving the ideal of independent responsible users of care services (National Institute for Health and Care Excellence 2019b; Department of Health and Social Care 2017; Social Care Institute for Excellence and National Institute for Health and Care Excellence 2019).

In short, vulnerability is constructed based on an uneasy relation to neoliberal ideals, as discourses of risk, responsibility, and protection frame the 'vulnerable subject' conceptually in tension with the responsible, independent, risk-taking subject – characteristics which are often associated with neoliberal discourses (Crvelin and Becker 2020; Cooper, Graham, and Himick 2016; Gilbert 2021; Junne 2018; Dilts 2011). Discourses of responsibilisation are peculiar in that they presume that the individual can take responsibility for their own care journey while they also seek to responsibilise them. This tension between seeking to responsibilise and presuming responsible subjects becomes further pronounced in ambitions towards market shaping, when 'vulnerable subjects' are considered more explicitly from the perspective

of responsible independent market participants. The next section will explore how vulnerability on a population level is organised in a market for social care.

2.4.3) Organising vulnerability in a market for care services

The arranging, orchestrating, and organising of care services is facilitated by calculative technologies which constitute vulnerability as a calculable object that can be addressed on a population level. While risk assessments within a personalisation agenda are directed towards ideals of individual choice and independent self-responsible subjects, other accounting technologies target the population. This is not to say that vulnerability is conceived in a shared collective sense but rather that vulnerability is aggregated from the individual level. When this is linked up with broader governing attempts of the population, such conceptualisation of vulnerability sets the scene for addressing 'vulnerable subjects' within a market. After discussing accounting technologies, the analysis will conclude with an outlook on the market for social care.

2.4.3.1) Accounting technologies targeting the population

Assessments not only make the notion of vulnerability calculable for individual care users, but also in the context of the population management (Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991). Various assessments, informed by medical, psychological, and risk discourses, emerged as tools for designating some segments of the population as 'the other', and for allocating pathways for those segments (Rose 2000; Holmqvist, Maravelias, and Skålén 2012; Castel 1991). For example, population needs assessments provide an overview on the aggregated need in the population and inform commissioning priorities in line with risk-based regulation frameworks (Department of Health and Social Care 2017; National Institute for Health and Care Excellence 2021). Indeed, local authority commissioning is based on such needs assessments, which are delivered jointly and in partnership with different stakeholders, resulting in local markets for care services. Such an assessment covers demographic data, prevalence and incident data to inform about existing needs, risk data to estimate likelihood of future needs, and service user data to characterise them further. Such assessments are supplemented by various tools and specific guidance (Local Government Association 2019; Institute of Public Care 2020). Furthermore, the information arising from assessments are transformed into reports and statistics which are used to inform commissioning by detailing how many safeguarding activities take place in local authorities.

The government collects information on the population, in an attempt to form vulnerability into a knowable and calculable object on which large scale interventions and programmes can act upon (Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991). In other words, vulnerability as an object of intervention is identified in a way that ensures that particular solutions become seen as necessary (Miller 1998). For example, 'safeguarding adults statistics' provide an overview of safeguarding activities (Adult Social Care Statistics Team 2021). Thereby statistics demarcate and make knowable a subset of the population which is governed under a protecting discourse. The information is broken down by 'type, location and source of risk' and by 'risk assessment outcome and risk outcome' (Adult Social Care Statistics Team 2021). Furthermore, the safeguarding statistics nuance the types of risks, called "nature of allegations made" (Adult Social Care Statistics Team 2021, sec. Notes and Definitions), into a list of main types of abuses (physical, sexual, psychological, financial or material, discriminatory, neglect and acts of omission) as well as the categories of domestic abuse, sexual exploitation, modern slavery, and self-neglect. This enables a more sophisticated calculative analysis of vulnerability on a population level (Figure 2-4). Previous studies on homelessness have argued that when statistics on a population level is linked to funding allocation mechanisms, it "moves away from targeting individual behaviours as the point of intervention, as the population instead is taken up as the proper object of governance" (Willse 2010, 171; see also Cooper, Graham, and Himick 2016). Rather than specific subjects as the focus of statistics, different pieces of information about the population are collected and managed as factors (Castel 1991).

Council Type / Region Name	Was a risk identified and was any action taken / planned to be taken?							Where a risk was identified, what was the outcome / expected outcome when the case was concluded?		
	Risk identified and action taken	Risk identified and no action taken	Risk-Assessment inconclusive and action taken	Risk-Assessment inconclusive and no action taken	No risk identified and action taken	No risk identified and no action taken	Enquiry ceased at individual's request and no action taken	Risk Remained	Risk Reduced	Risk Removed
England	106,740	5,430	8,480	4,055	9,925	11,675	5,540	12,335	71,735	28,195
County	36,910	1,630	3,500	1,635	4,745	5,200	1,850	5,030	23,130	10,420
Inner London	3,490	120	530	125	265	210	205	320	2,125	1,170
Metropolitan District	28,420	1,810	1,495	945	2,225	1,725	1,705	3,460	20,020	6,770
Outer London	7,105	495	500	345	465	1,735	415	720	4,685	2,190
Unitary Authority	30,820	1,375	2,460	1,005	2,225	2,810	1,350	2,800	21,775	7,645
North East	12,070	305	495	150	525	1,085	310	1,335	8,810	2,230
North West	14,460	1,095	1,195	660	1,165	1,640	1,050	1,425	10,295	3,845
Yorkshire and The Humber	15,285	515	360	175	1,195	435	355	1,410	10,555	3,885
East Midlands	8,630	525	945	400	285	960	330	830	5,765	2,560
West Midlands	7,190	700	495	325	590	685	795	2,785	3,395	1,715
East of England	10,075	630	1,240	250	1,465	725	675	910	6,140	3,670
London	10,590	620	1,025	475	730	1,945	625	1,040	6,810	3,360
South East	18,350	520	1,675	1,185	3,040	3,390	750	1,670	13,000	4,225
South West	10,090	510	1,045	440	925	810	640	925	6,965	2,710

Figure 2-4: Example safeguarding statistics (government report)

As outlined earlier, the longstanding narrative of protecting 'the most vulnerable' (HM Government 2021, 6; Department of Health and Social Care 2021b, 6; HM Government 2009a, 8) frames a subset of vulnerable people as deserving of protection. It means that within the regime of care, vulnerability is governed so that a focus is placed on the 'most', the worst-off which might also result in different types of services to be funded,

i.e. lack of preventative work which stops people from reaching the state of 'most vulnerable' (K. Brown and Wincup 2020; K. Brown 2012). On the flipside, it means that those not falling within this narrow category might be considered not deserving of protection and less likely to receive access to the support they need (K. Brown 2012; K. Brown and Wincup 2020; Castel 2016). As such, the construction of vulnerability as 'most' can function as restrictive of funding and support – especially in times of austerity, when continuous cuts to welfare and care funding are expected (K. Brown 2012; Castel 2016; House of Lords Economic Affairs Committee 2019; House of Commons Library 2022a). Concerns around "service reductions" and "stricter eligibility criteria" (House of Commons Library 2019, 3) reflect that being designated as vulnerable might have material implications. This illustrates that the construction of the category the 'vulnerable subject' is not simply a discursive process but is linked with material consequences.

However, in the UK social care context, programmes seeking to address vulnerability are not solely placed at the margins, in which people are treated for their conditions, but rather ambitions of governing 'the vulnerable' are engulfed in broader neoliberal policies.[27] Such broader ambition of governing the population is outlined in a recent agenda setting paper:

> The case couldn't be clearer for joining up and integrating care around people rather than around institutional silos – care that focuses not just on treating particular conditions, but also on lifestyles, on healthy behaviours, prevention and helping people live more independent lives for longer. We need the different parts of our health and care system to work together to provide high quality health and care, so that we live longer, healthier, active and more independent lives. (Department of Health and Social Care 2021a, sec. 1.3)

This quotation not only refers to an integration agenda of health and social care which has its roots in the 2010 reform attempts (Humphries 2018; Humphries and Curry 2011), but more specifically characterises the underpinning ambition of "treating particular conditions" in contrast to a focus on "lifestyles". Thus, vulnerability is not only conceived of as a capacity and condition but also as an object to be addressed on a population level. In Foucault's words, "it is not a matter of offering support to a particularly fragile, troubles and troublesome margin of the population but of how to raise the level of health of the social body as a whole" (Foucault 1980, 170). In social

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[27] Similar observations have been documented in social medical studies which explore neoliberal governmentality in health promotion efforts (see for example Carter 2015; Crawshaw 2012; Teghtsoonian 2009).

care policies in the UK, a desire to manage the population can be observed in different discourses and calculative technologies.[28] Indeed, statistics and assessments are implicated in making the notion of vulnerability calculable on a population level (Miller and Rose 1990; G. Burchell, Gordon, and Miller 1991). Based on such insights of the population, care services providing for individuals can be organised to match local needs. Through tendering processes, a range of services are commissioned to external private actors, who form local markets for care.

2.4.3.2) Striving for a market for social care

Neoliberal market ambitions are put forward by the government as an appropriate solution to arrange, orchestrate, and organise services, so that the 'vulnerable subject' can be governed. (Dowling 2022; Department of Health and Social Care 2021b; HM Government 2021). The government has a duty "to ensure that adults that need extra care are well looked after" (HM Government 2021, 6) which implies a responsibility that services aimed at treating and caring for people function well. The government articulates this explicitly:

> Our objectives for social care reform are to enable an affordable, high quality and sustainable adult social care system that meets people's needs, whilst supporting health and care to join up services around people. (Department of Health and Social Care 2021a, sec. 4.4(a))

On a care provision level, this means that the government needs to ensure that – through setting out frameworks and commissioning practices – local services provide high quality, effective and efficient care services (Bracci 2014; Local Government Association 2019). In light of the Covid-19 pandemic and an aging population (Dowling 2022; House of Commons Library 2022b), the recent social care reforms acknowledge that notions of vulnerability surface in increasingly complex and diverse care needs which require different care solutions:

> People have a range of needs which cannot always be addressed neatly by one organisation or another. There is a greater need for holistic care that fits around these needs; our services, processes, institutions, and policies need to catch up. (Department of Health and Social Care 2022b, sec. 1.2)

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[28] This is conceptually related to 'biopolitics' (Lemke 2001; McNay 2009) which is a form of power exercised over people, which as thought of as living beings and conceptualised as members of a population. Thus, the population is understood as individuals with specific needs and desires (G. Burchell, Gordon, and Miller 1991).

The discursive strategy visible in the document is that a "range of needs" is problematised so that individually tailored "holistic" care appears as an appropriate solution (Miller 1998). This is further justified as that

> There is no 'one size fts all' solution, different models will be needed in different places […] We will help provide the capability and ambition to innovate so they can continue to improve their local care landscape, increasing diversity and choice. (Department of Health and Social Care 2021b, sec. 4.49).

Innovation is required because diverse care services with "different models" are considered the best services to address various individual circumstances. Thus, out of individual needs and choices an increase in the offer and availability of different care models is required. The government outlines that "new, diverse and innovative models of care (…) will provide personalised support that reflects an individual's own choices" (Department of Health and Social Care 2021b, 45). In response to a need to innovate and establish such "diverse and innovative models of care", the government positions a market for social care as the seemingly obvious solution (Miller 1998). Such a market is envisioned, in line with risk-based regulation frameworks, as a coordination mechanism which matches a supply of care services to the demand of care needs. This ambition for market shaping (Department of Health and Social Care 2017; House of Commons Library 2022c) is articulated in the latest reform papers:

> We want to support a sustainable care market where care and support providers are paid a fair rate for care, which encourages diversity of provider models, prioritises outcomes, and enables people to have a wide range of high-quality care and support options to choose from that provide personalised support to live a fulfilling life. (Department of Health and Social Care 2021b, sec. 7.3)

> Adult Social Care is a largely private sector market and core responsibilities of workforce planning and market shaping are devolved to local authorities who are accountable to their local populations for management and delivery under the Care Act. (Department of Health and Social Care 2022b, sec. 5.11)

These quotations illustrate that the "options to choose from" are translated into "sustainable" and "largely private" markets. While commissioning for "shaping the local market" (Department of Health 2012, 3) has been outlined during the 'big reform'

around 2010, and made the responsibility of local authorities in the 2014 Care Act, the more recent reforms have turned to more explicit market ambitions.

The partly implemented, and partly idealistic, care system arrangements are governed at a distance by different governmental technologies, such commissioning of contracts, quality assurance, audits and standards, which operationalise programmes (Miller and Rose 1990; Bracci 2014). It is through such market arrangements, governed by technologies at a distance, that vulnerability is organised on a population scale. Previous literature has identified how, in particular, accounting's calculative practices within accountability frameworks, such as quality standards, contracts and audits, serve as disciplinary instruments and make objects governable (Chiapello 2017; Miller and Rose 1990; Miller 2001; Miller and O'Leary 1987). Such disciplinary ambition can also be identified in the government's vision for the regulator:

> CQC to use its powers and duties to help improve outcomes for people who draw on care and support, by assessing how local authorities are meeting individual's needs. In order to make these assessments, they will need to look at a range of local authorities' activities. (Department of Health and Social Care 2021b, sec. 7.5)

The variety of care user needs and service types makes such assessments complex, and thus a common metric, on which the efficacy of different specific treatments can be judged, is required. Here vulnerability is considered an object to be addressed by social care services, and care outcomes emerge as one particular approach to governing the condition of vulnerability at a distance. For example, a National Institute for Health and Care Excellence framework outlines that it "will help services choose high quality, evidence-based products which are cost-effective and achieve good outcomes for those who wish to access therapy in this way" (2019a, sec. 4). With a focus on outcomes, the government steps back from the details of the delivery of care and focuses on holding services accountable for the care outcomes they manage to deliver. Indeed, outcomes are linked to accountability regimes, as they "provide local people with a simple mechanism to hold their local authorities to account" (Department of Health and Social Care 2021b, 89). Thus, a spotlight on outcomes enables the government to control the market without intervening on its specific functioning within the scaffolding of the policy and regulatory framework which the government provided.

While outcomes serve as a common ambition for governing the population, outcomes also provide goals for individuals to take responsibility for their condition of vulnerability. Given that outcomes will differ depending on a person's specific individual needs and holistic tailored care treatment, as well as the specific "outcomes that matter

to them" (Department of Health and Social Care 2021b, 15; National Institute for Health and Care Excellence 2019b), the government acknowledges that "outcomes are harder to measure and can take longer to deliver" (Department of Health and Social Care 2022b, 25) than processes or outputs. The social care reforms further outline that an

> […] outcomes-centred approach must therefore be focused on the end goals of better person-centred health and care, improving population health and addressing disparities rather than on the process of integration per se. So, for example, outcomes should focus on areas such as people's experience of care, wellbeing, and independence, not on organisational processes or decision-making. (Department of Health and Social Care 2022b, sec. 2.15)

Outcomes addressing vulnerability, as "person-centred" individuals and as the "population", reflect that vulnerability, conceptualised as a condition, is made manageable across the different sites in which it is constituted. To enable this, a market is positioned as a viable response to organise vulnerability, when vulnerability is constituted as a governable object within a neoliberal regime of social care. In the organising of services, the tensions which surfaced between protection and responsibilisation discourses resurface. Within a frame of risk and ambitions towards market shaping, 'vulnerable subjects' become constituted as market participants, who are assumed to be capable, responsible, and independent, and at the same time as subjects, who are to be responsibilised to achieve such ideals, and also as subjects, who need to be protected because they lack capacity and fail to successfully engage in the market. The discussion will explore what is at stake when users of social care services are constituted as 'vulnerable subjects' in such diverse ways within neoliberal governing ambitions.

2.5) Discussion

Across the three themes of the analysis, this paper presented how vulnerability is made governable by different programmes and technologies within a neoliberal regime of social care; and how users of social care services are constituted as 'vulnerable subjects'. The analysis first looked at a redefining of vulnerability in terms of risk, away from notions considered paternalistic and stigmatising. Second, it examined the tensions between risk-based discourses of responsibilising and discourses of protecting, which continue to carry traces of paternalistic notions of vulnerability. Third, the analysis illustrated the implications for the organisation of care services and the governing of vulnerability at a population level. The analyses showed that the market

becomes mobilised as a mechanism for coordination and facilitation of governing vulnerability in terms of risk. The discussion will more explicitly draw on a political understanding of vulnerability (Butler 2016a; 2005; 2006) to create a better understanding of the premises of subject categories that are constructed in relation to neoliberal discourses. Importantly, the issues raised in this paper are not only of relevance in the context of vulnerability, but reflect what is at stake when individuals struggle with the minimum conditions, such as independence and self-responsibility, of subject categories constructed in relation to neoliberal discourses (Cooper, Graham, and Himick 2016; Castel 2016).

2.5.1) The 'vulnerable subject' as a governable category

This paper seeks to contribute to the literature on how subject categories become constructed and imbued with different discourses (Miller and O'Leary 1987; Vaivio 1999; Miller and Rose 1997; Young 2006) by presenting the case of the construction of the 'vulnerable subject'. The 'vulnerable subject' is constructed in relation to discourses of independence and responsibility - which are associated with neoliberal rationalities (G. Burchell, Gordon, and Miller 1991; Crawshaw 2012; Lemke 2001; Castel 1991; Rose 1998a). But unlike other neoliberal subjects, the 'vulnerable subject' either lacks the capacity or has an inhibiting condition which means it struggles with self-regulation. As a result, the 'vulnerable subject' can rather be characterised by an unfulfilled desire for independence and responsibility. Thus, perhaps in contrast to the 'calculating self' which is oriented towards efficiency and economic objectives (Young 2006; Miller and Rose 1997; Vaivio 1999), the 'vulnerable subject' is oriented towards independence and responsibility – characteristics on which the category of the 'calculating self' is premised.

In the analysis, different discourses were seen as reframing, transforming and reworking conceptions of vulnerability and as layering different conceptions across each other to constitute the 'vulnerable subject'. Through a constitution in terms of risk, the notion of vulnerability shifted from an inherent trait towards an individual's capacity to deal with their specific context. In this, the 'vulnerable subject' is conceptualised as lacking capacity. At the same time, vulnerability is understood as a malleable and controllable condition. With this multiplicity, this paper also contributes a theoretical footing to studies which deal with vulnerability (Yu 2021; Le Theule, Lambert, and Morales 2020; 2021; Frey-Heger and Barrett 2021; Sargiacomo, Ianni, and Everett 2014a; Everett and Friesen 2010).

This paper presented a few interconnected themes in which different aspects of vulnerability are made governable. The first theme suggested that across government

social care documents, vulnerability was rendered thinkable in terms of risk when the terminology shifted in the 2010s (Department of Health 2000; Law Commission 2011; HM Government 2014) and when calculative technologies were increasingly aimed at governing the individual based on the risks they face (Care Quality Commission 2010; Social Care Institute for Excellence 2012c). What is being made calculable is the risk profile of a person vis-à-vis their situation, rather than an inherent trait of vulnerability; such a shift away from the capacity of a person is compatible with anti-paternalistic care discourses. In line with a programme of personalisation, the calculated risk profile becomes allocated to the individual, and vulnerability is conceptualised as a unique and individual 'condition'. So, when vulnerability becomes constituted in terms of risk, vulnerability is conceptualised as assessable, calculable, and controllable.

The second theme shed light on care programmes which seek to address vulnerability as a condition, in particular discourses which are aimed at protecting and responsibilising individuals (Department of Health and Social Care 2019; Office of the Public Guardian 2015). Such care programmes focus on addressing an individual's capacity rather than the situation and result in different understandings of vulnerability. The shift to risk outlined in the first theme results in particular ways to deliver care, such as personalisation, a focus on (risk) assessments and discourses of responsibilising. In responsibilising discourses vulnerability is conceived of as a condition but the emphasis is on its malleability. But when risks materialise, protecting discourses become more dominant. Protecting discourses address vulnerability in form of a lacking capacity and deficiency of the individual in coping with their situation. Such protecting discourses can be understood as a continuation of earlier paternalising discourses which became reframed in terms of risk. Nonetheless, protecting discourses stand in tension with the ambitions of responsibilising discourses. In the co-existing discourses of protecting and responsibilising vulnerability is considered manageable, in the sense that vulnerability should be changed because 'being vulnerable' does not comply with the ideals of independent self-responsible individuals.

Such ideals are taken up in ambitions towards market shaping that were outlined in the third theme. Here vulnerability is also addressed through programmes aimed at the population which focus "on lifestyles, on healthy behaviours, prevention" (Department of Health and Social Care 2021a, 5). The vision of a market is facilitated by technologies such as population needs assessments (Local Government Association 2019) and is organised through regulating and commissioning of care services (Department of Health and Social Care 2021b). Within such ambitions towards market shaping, care users are framed as market participants – the 'vulnerable subject' is considered able to make choices over how their needs should be addressed in the market and at the same time requires complex support due to their lacking capacity or

inhibiting condition of vulnerability. Thus, the tensions which surfaced between protection and responsibilisation discourses come into play in the context of organising services seeking to address vulnerability in the market for social care.

Previous studies have indicated that some subjects struggle with fulfilling the ideals of self-responsible independent, risk-taking subjects (Gilbert 2021; Junne 2018; Cooper, Graham, and Himick 2016). Indeed, they indicate the potential of notions of vulnerability to undermine or threaten neoliberal governing ambitions (Castel 1991; Rose 2000; Crvelin and Becker 2020; Cooper, Graham, and Himick 2016). The paper aims to contribute to such studies by suggesting that the non-compliant 'vulnerable subject' is turned from a potential threat into a governable subject within a neoliberal regime of social care. While vulnerability is relational and situational (Butler 2005; 2006), these aspects are eclipsed in order to make it governable as an object in its own right. Furthermore, multiple specific understandings of vulnerability are constituted when different programmes and technologies become attached to them (Miller and Rose 1990; Miller and O'Leary 1987; Butler 2015). Of course, the construction of subject categories always eclipses things, as people with hopes and dreams are constituted more narrowly as workers (Miller and O'Leary 1987), customers (Vaivio 1999) or entrepreneurs (Dilts 2011; Cooper, Graham, and Himick 2016). But the case of the 'vulnerable subject' explores such eclipsing further by demonstrating how an eclipsing of relationality enables the constitution of vulnerability within neoliberal rationalities.

2.5.2) Eclipsing of relationality constitutes the 'vulnerable subject'

To explore the conditions under which specific aspects of vulnerability are made governable, Butler's political understanding of vulnerability (2005; 2006) is mobilised. This draws attention to some premises of subject categories which are constructed in relation to neoliberal discourses and populate the accounting literature – whether that is the 'vulnerable subject' constituted in neoliberal terms, or various iterations of responsible independent subjects which underpin much of accounting research (Miller and O'Leary 1987; Miller and Rose 1997; Young 2006; Gilbert 2021). As outlined in the theory section, Butler understands vulnerability politically as a general human condition which can be approached through the notion of relationality (2015). The following paragraphs synthesise a few ways in which the 'vulnerable subject' is premised on an eclipsing of relationality when certain aspects of vulnerability are made governable by different programmes and technologies. Such processes of eclipsing might provide a small piece of the puzzle to better understand the tensions and frictions between neoliberal discourses and (vulnerable) subjects.

This paper responds to previous studies that have called into question the ideals and demands underpinning subject categories, such as "the capacity and responsibility of the individual to act as an entrepreneur of the self" (Cooper, Graham, and Himick 2016, 79) or "the minimal conditions (…) to play the game of autonomy" (Castel 2016, 164). For example, Rose found in the context of crime discourses that "those who refuse to become responsible, to govern themselves ethically have also refused the offer to become members of our moral community" (2000, 335). This indicates that being part of society might be at stake in the successful responsibilisation of subjects. These high stakes, and the punitive ambition underpinning these, are also reflected in the Prime Minister's claim that not being responsible would "fray the bonds that hold families and society together" (HM Government 2021, 5).

Such demand for taking responsibility also comes with an idealisation of independence, in particular when it comes to making people responsible for their own future and for the risks they take (Dwyer 2004; Teghtsoonian 2009). But according to Butler "individualisation fails to capture the condition of vulnerability, exposure, even dependency" (2021, 198). The analysis showed that neither risk assessments nor protecting discourses in social care consider how poverty or the provision of infrastructure, or lack thereof, play a role in people's ability to be independent, to take decisions and to be responsible for their own wellbeing. Instead, vulnerability in terms of risk implies an individualisation, as on the one hand the programme of personalisation individualises under the disguise of choice and independence, and on the other hand, calculative technologies individualise by eclipsing context in the allocation of individual risk scores. With this, vulnerability as an individual's capacity or condition is based on an eclipsing of social and material circumstances (Butler 2006; 2016a).

The understanding of vulnerability within a neoliberal regime of social care, as a unique and individual 'condition' which can and should be addressed (Lemke 2001; Crawshaw 2012), is premised on an eclipsing of the necessary relations in which (vulnerable) subjects come into being in relation to each other (Butler 2005; 2006). From Butler's perspective, the construction of vulnerability as a controllable and malleable condition is based on an eclipsing of relationality – which is the interdependence of subjects as well as their embodiment and necessary dependency on material, infrastructural and environmental contexts (2015). Furthermore, the constitution of the 'vulnerable subject' as a market participant assumes that individuals can take responsibility for themselves. In a peculiar condition, this co-exists with an understanding of vulnerability as an incapacity and inability of a subject to fulfil the conditions of independence and responsibility which market participants require. For such cases, protecting discourses

designate the individual person as vulnerable in terms of lacking capacity rather than a condition of vulnerability.

By analysing an eclipsing of relationality, this paper provides insights into the premises and conditions of subject notions constructed in relation to neoliberal discourses and ideals (Miller 2001; Miller and O'Leary 1987; Vaivio 1999; Young 2006; Gilbert 2021). The analysis showed that the notion of vulnerability is addressed as 'the other' within a neoliberal regime of social care. At the same time, it becomes defined through neoliberal ideals of independence and responsibility that provide the metrics to determine the boundaries of what is considered vulnerable. Thereby, the paper provides a case in which vulnerability is transformed from a threat to neoliberal ambitions into a governable object within a neoliberal regime of social care by eclipsing different aspects of vulnerability.

2.5.3) From concerns with vulnerability to conditions of neoliberal governing

A focus on an eclipsing of relationality also draws attention to the boundaries of subject notions implicated in neoliberal governing ambitions. Subjects in a political understanding are bound up in situationality and relationality (Butler 2005; 2015; 2016a), which means that in the constitution of subject categories boundaries are drawn between what is included in the subject and what is considered outside the subject category. Research questioning individualisation, or in other words an eclipsing from social relations, could explore what accounting might look like premised on the interdependency of subjects. What would implications of social interdependency be on definitions of responsibility and, by extension, accountability relations (Messner 2009; Roberts 2009)? Furthermore, the notion of relationality calls into focus the premises of processes of standardisation and commensuration, as boundaries need to be assumed to constitute detached independent subjects which can be compared. Future research which agrees with the assumption that subjects are necessarily in relation to each other (Butler 2005; 2015) could address the conditions which allow accounting processes to compartmentalise and identify subjects to work on; or explore how accounting is implicated in the individualisation of structural issues (Cooper, Graham, and Himick 2016).

Moreover, while seminal studies have paid attention to embodied workers on the factory floor and how they are formed into calculative spaces (Miller and O'Leary 1987), a further problematisation of relationality, also including (dis)embodiment, might explore how to consider the relations between lived experience and abstract representation (Hacking 1991; 1986). Butler draws further attention to the inevitability of corporality (Taylor 2008, sec. Judith Butler & Sunaura Taylor; Butler 2015), which

suggests that even when discourses eclipse bodily experiences, the body itself does not disappear or lose its relevance for human experiences. Future research might explore how this tension plays out when embodied experiences and subject categories come into contact in interactions.

While the notion of vulnerability is linked to material concerns in social care, for example when designation as a 'vulnerable subject' implicates the allocation of welfare (Patrick and Brown 2012; Dwyer 2004), subjects in a neoliberal constitution are generally presumed to exist outside of, beyond, independent of material circumstances. Material circumstances refer to a subject's situation, such as control over financial resources, access to governmental institutions and infrastructures, and security of basic necessities like shelter, food and clothing. A more explicit consideration of material infrastructures might prompt further questions on the boundaries of subject notions: How can subjects be accounted for within their material circumstances? What are the boundaries of subjects vis-à-vis their material context? Furthermore, challenging the premise of subject categories as excluding the material context might be particularly insightful for studies on the environment and climate crisis (Belal, Cooper, and Khan 2015), as it opens space within accounting to consider subjects intertwined with the environment, rather than presume that subjects are independent from material environments.

Furthermore, when an eclipsing of relationalities is a premise of subject categories, questions might be asked about the conditions under which calculative practices make different aspects (un)calculable, (in)visible, and (un)knowable. The notion of calculability is problematised in some accounting studies, particularly in settings of disaster and humanitarian crisis (Crvelin and Löhlein 2022; Sargiacomo, Ianni, and Everett 2014a; Frey-Heger and Barrett 2021). Indeed, some argue that calculative practices can be 'dehumanising' (Le Theule, Lambert, and Morales 2021; Everett and Friesen 2010; Lehman, Hammond, and Agyemang 2018). Given that this paper is concerned with ideals and demands underpinning subject categories on a discursive level, it problematises calculative practices even 'before' they encounter people of flesh and blood (Crvelin and Becker 2020; Cooper, Graham, and Himick 2016; Junne 2018). This paper mobilises the setting of vulnerability to argue that 'dehumanising' or previously observed tensions with calculative practices (Sargiacomo, Ianni, and Everett 2014a; Lehman, Hammond, and Agyemang 2018; Vinnari and Vinnari 2022; Shearer 2002) might arise because some social and material relations become eclipsed, despite their significance to the subjects in question. Thus, in conditions in which calculations are conceptualised in ways which do not consider, and thus not capture, relationality and vulnerability, they may have dehumanising effects.

Butler argues that a recognition of the subject in its vulnerable form is the foundation for ethical encounters which can lead to a recognition of common humanity (2006, 42). This may introduce a set of questions that can be helpful to understand accounting representations of vulnerability as something other than more or less accurate representations. Or as Butler puts it, "in portraying people and communities (…) do we respect the dignity of their struggle, if we summarise them as 'the vulnerable'" (2021, 186–87)? To this end, accounting research could explore practices, like coproduction, that tackle such tensions by drawing directly on the lived experiences of subjects to explore in more detail the dynamics of inclusion and exclusion in calculative and other accounting practices.

The paper mobilised Butler's theorisation of vulnerability (2005; 2016a; 2015) to question the premises of subject categories. This theorisation in turn helps to illuminates what is at stake in the constitution of governable subjects. Butler proposes that to understand

> […] how to best arrange political life so that recognition and representation can take place [one needs to] understand the differential power at work which distinguishes between subjects who will be eligible for recognition and those who will not. (Butler 2016a, 138)

Such recognition as vulnerable matters, as social obligations arise out of a realisation and recognition of relationality and common dependency on conditions for livable lives (Butler 2016a, 23). Thus, vulnerability is tied up with discourses which distinguish between lives worth living and those not worth protecting. Being recognised as worthy of living a grievable and livable life, is necessary for the possibility to claim, establish and maintain conditions for such live (Butler 2006, 36). By emphasising the relationality of subjects, it becomes possible to oppose logics that designate some lives as worth preserving and consider others as dispensable (Butler 2021). When one is understood, known and recognised to belong to a category, such as vulnerable, it implies whether someone is worth protecting or not, because categories come with emotional salience, i.e. they designate innocence or shame and signal deservedness or unworthiness (Butler 2016a). In particular, the analysis showed that vulnerability implies discourses of protecting, which on the one hand draws attention to various conditions of liveable life, and on the other hand a continuation of paternalistic discourses which might also lead to an expansion of police power, containment, and restriction that can impede on such conditions (Castel 1991; Butler 2021, 187; Rose 2000). At stake in becoming a subject which can be recognised as vulnerable, and thereby as dependent on

relationalities, is a political resource for action, such as sustained political resistance and taking collective responsibility for each other (Butler 2006, 30).

2.6) Conclusion

This paper analysed different ways in which programmes and technologies constitute vulnerability to make it governable as an object in its own right, rather than as a relational and situation specific, deeply personal, and at the same time universal notion (Miller and Rose 1990; Butler 2006; 2015). To do so, the paper drew on the governmentality literature for a framework in which to make sense of discourses, rationalities and interlinking programmes and technologies (Miller and Rose 1990; Miller 2001; Miller and O'Leary 1987). The framework was complemented by Butler's political understanding of vulnerability as relational, which helps to problematise the constitution of 'vulnerable subjects' (Butler 2005; 2006; 2015).

This paper seeks to make two main contributions. First, this paper contributes to the literature on how subject categories become imbued with different discourses in their process of construction by adding insights on the 'vulnerable subject' (Miller and O'Leary 1987; Vaivio 1999; Miller and Rose 1997; Young 2006). The paper speaks in particular to studies which focus on subjects that might fit uneasily with discourses that reflect neoliberal demands for autonomy, self-sufficiency, self-discipline and self-investment (Rose 2000; 1998b; McNay 2009; Dilts 2011; Castel 1991). The studies traced the challenges of governing 'unruly', unable, or resisting subjects to understand the limits, conditions, and threats to neoliberal regimes (Castel 1991; Rose 2000; Crvelin and Becker 2020; Cooper, Graham, and Himick 2016; Junne 2018). Contributing specifically to such debates, this paper argues that the 'vulnerable subject' is characterised by an unfulfilled desire for independence and responsibility; in other words, while it is defined in opposition, it is constituted in relation to neoliberal discourses. Thereby the 'vulnerable subject' becomes transformed from a threat into a governable object within a neoliberal regime of social care.

Second, this paper contributes to studies which grapple with vulnerability in some form or another (Le Theule, Lambert, and Morales 2021; Crvelin and Löhlein 2022; Yu 2021; Sargiacomo, Ianni, and Everett 2014a). The analysis demonstrated the multiplicity of vulnerability, in particular the uneasy co-existence of conceptualisations as capacity, condition, or object. At the same time, the analysis suggested that vulnerability is conceptualised in UK social care policy as malleable, changeable, and controllable. More specifically, by unpacking the constitution of vulnerability, the paper responds to studies which have called into question the ideals and demands underpinning subject categories (Cooper, Graham, and Himick 2016; Castel 2016).

The discussion began to argue that attention to relationality might help to understand conditions and premises of calculative practices. A consideration of relationality might also unsettle the presumed, unquestioned boundaries of subject notions. Thus, this paper also speaks to debates around the conditions of neoliberal governing ambitions. Lastly, this paper outlined directions for future research on the intersections of accounting and vulnerability.

2) Appendix
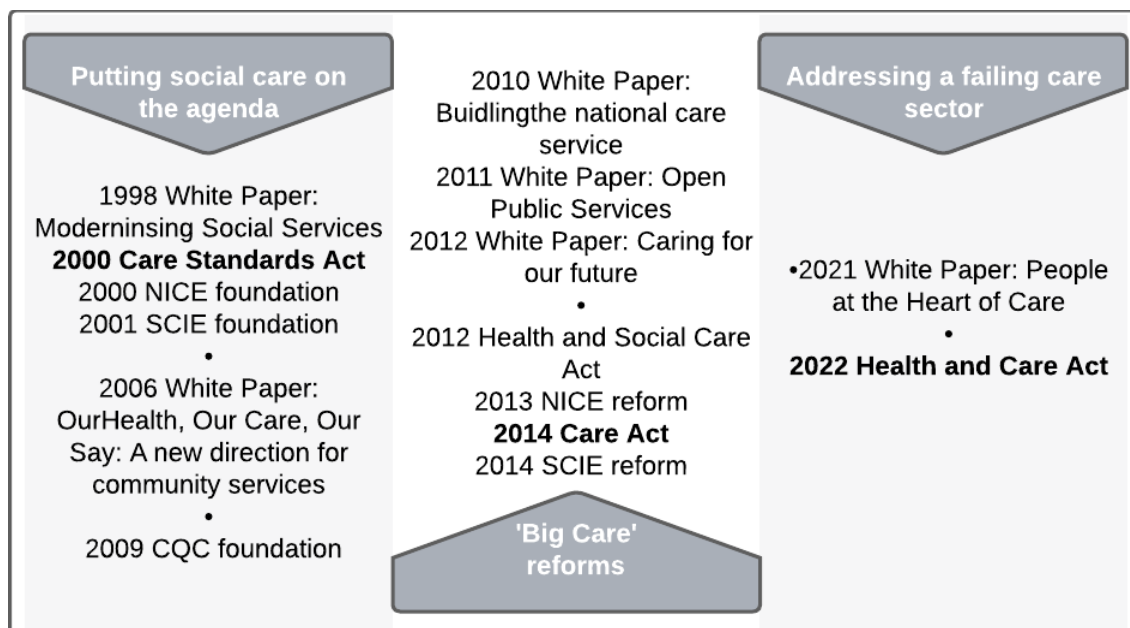
Appendix 2-1: Chronological overview of key papers and reforms
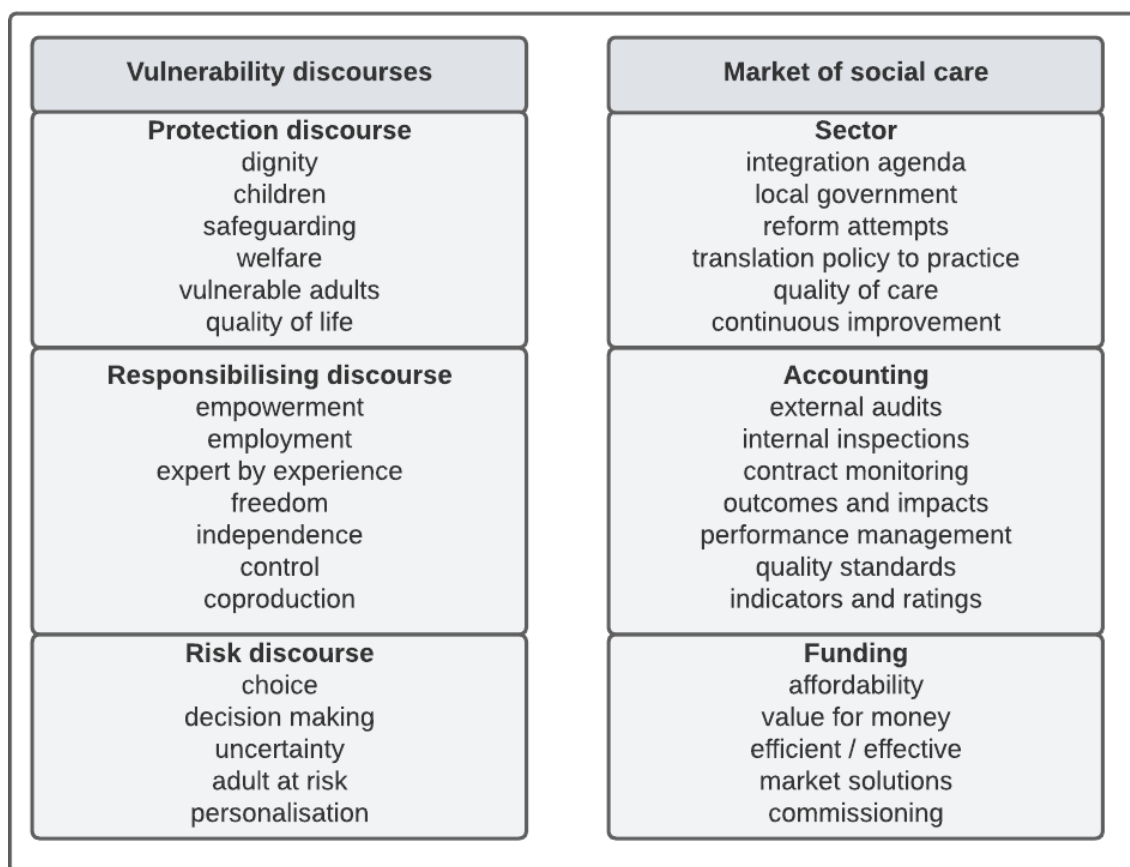
Appendix 2-2: Coding categories

Number of documents	Description of documents consulted as part of social policy analysis
26	Care Quality Commission
29	Foundations and Think Tanks
16	NHS
33	National Institute for Care Excellence
30	Social Institute for Care Excellence (more?)
18	Legislation / Acts
12	Commons Library
35	Department of Health
6	Department of Health and Social Care
15	HM Government
15	other ministry
235	Total

Appendix 2-3: Overview of consulted documents

3) DIGNIFYING REPRESENTATIONS: CONSTRUCTING AN ACCOUNTING FRAMEWORK FOR A CARE SERVICE

This is a redacted version of the full dissertation.

The embargo covers the full paper "DIGNIFYING REPRESENTATIONS: CONSTRUCTING AN ACCOUNTING FRAMEWORK FOR A CARE SERVICE" (p.102 – 157 in the non-redacted version). The paper contains information collected under the promise of confidentiality and anonymity as well as commercially sensitive research with confidentiality obligations.

4) CO-PRODUCING USER VOICES: 'MAKING UP' ACCOUNTS OF EXPERIENCES OF VULNERABLE SERVICE USERS

4.1) Introduction

A woman picks up the phone, I introduce myself as a member of SocialCareOrg, and ask if she would answer some questions about her experiences with the service. The woman agrees, but I am not sure if she understands what this call is about. I open the online survey: "Question 1: I am satisfied with the service. Strongly agree, agree, disagree, strongly disagree". In her response she alternates between whispering and shouting. Consequently, I struggle to understand her, but I think she says the service is "alright". I click "agree". I glance at "Question 2: I know how the service works and what I am entitled to" and quickly judge that she won't be able to answer. Given she started to sing, I decide to skip to Question 8 and ask her slowly "do staff treat you well, with dignity and respect? Are they nice to you? Do they respect you?" She pauses, mumbles a bit but seems to affirm. Then she clearly says "I will never be well. But that is my life. I am (inaudible). I am a difficult person. I am not a fucking cunt". I am unsure how to respond to this statement and decide to ask a few more questions instead.

(Vignette 1[29] – 22 October 2020)

The woman on the other end of the line is happy to share her experiences with the service. She enthusiastically tells me about her friend visiting soon, so I ask whether she normally sees friends in the centre. She responds to my prompting and shares that she misses meeting people at the centre. As she speaks faster than I can type, I need to ask her to slow down. I explain that I want to make sure to write everything down, she agrees and repeats the key points she wants me to record. Then I look at the excel template; the field for "Question 5: The service helps me to develop my independence" is not yet populated. While I read it out, she interjects "that question does not play a part in my life, I am independent, always have been, I don't need help. It is me, myself and I. I am a free spirit". I grin, charmed by her outlook and say, "I will write that down, that is wonderful, a free spirit". Her smile beams across the line and she waits for me to type. We have established good dynamic and the call continues.

(Vignette 2[30] – 18 February 2021)

These two vignettes are taken from field notes compiled by the first author while conducting ethnographic research as a member of SocialCareOrg. SocialCareOrg is a

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[29] Satisfaction survey – Mental Health Accommodation Service

[30] Inspection call – Elderly Day Care Centre

social care charity providing support to those struggling with homelessness, substance misuse and mental health issues, as well as care for the elderly. This large charity with its highly diverse service user groups is steered from a head office in which senior management and support services are located. One of those support services is the Insights and Reporting (IR) team which is tasked with quality assurance, monitoring, and reporting. Besides tracking care outcomes through user management software, the IR team does inspections, surveys, and case studies in which members of the team interact directly with service users to get their feedback on the care provided. The above vignettes are taken from interactions in which the first author acted as a member of the IR team and conducted phone calls with service users.

The aim of the fieldwork was to understand how the voice of vulnerable service users was 'co-produced', that is to say both elicited yet also framed in a very specific way, so as to meet the requirements of external bodies such as commissioners and regulators for feedback on the delivery of services. As can be seen from the vignettes, this process of co-producing takes place in a challenging encounter in which the service user may find it very difficult to exercise their 'voice', and may find it even more difficult to do so in a manner that fits the requirements of the feedback framework and the wider discourses of social care. The term co-production as used here is therefore both analytic as well as part of the increasingly prevalent wider care discourse, which includes a variety of other terms such as user choice, empowerment, and personalisation. It is analytic in the sense that it describes the *how* of eliciting feedback from extremely vulnerable service users, who both live at the margins of society and whose voices exist at the margins of what can be accounted for (Miller 1998).

The process of co-production is one in which the voice of such people is literally produced in the interstices between the actual words spoken and the accounting and reporting frameworks within which they have to be incorporated. The latter in turn is intrinsically related to the wider care discourse, which can be illustrated by the following two quotations. The first is from a body called the Social Care Institute for Excellence, while the second is from a body called the National Institute for Health and Care Excellence:

> In its simplest essence, to co-produce is to make something together. Co-production is not just a word, it's not just a concept, it is a meeting of minds coming together to find shared solutions. (Social Care Institute for Excellence 2015a, 51:5)

> People using adult social care services have the opportunity to voice their opinions and these are taken into account when changes are being made to services. (National Institute for Health and Care Excellence 2019b, 21)

Co-production in this policy discourse sense is both a mandate for service provision and a mode of mediating between the demands for accountability of service providers and the voice of those who use their services. It thus goes beyond the abstract ideas and ideals of policy makers, and takes us to the heart of the "everyday doings of practitioners" (Wise 1988, 78) whose task is to interdefine the notion of feedback in the process of co-producing the feedback that is demanded.

The contributions of this paper are threefold. First, we focus on the 'how' of co-producing, the interactions between the voices of 'users' that sometimes fit the demands for feedback and often do not, an interaction or process of interdefining that is at the heart of the encounter between the wider discourse of care and the everyday delivery of such care and the accounting for such delivery. This co-production is consistent with the notion of 'making up users' (Young 2006), but it is both more dynamic and more focused on the tensions inherent in the everyday process of co-producing. In so doing, we seek to complement previous studies of making up users (Young 2006; but see also Graham 2010; Pflueger 2016; Reilley, Balep, and Huber 2020) that have primarily paid attention to how financial statement users as well as public service users, such as patients or inmates, have been accounted for 'in the abstract', at a distance from those who speak, as Hacking (Hacking 2004) would put it (for an exception see Wällstedt 2020). This paper takes readers back to 'the real users' and the tensions and dynamics unfolding between "individuals in specific locations entering into or declining social relations with other people" (Hacking 2004, 277). For the ways in which we 'make up' public service users as well as other users, including users of accounts, are not only dependent on abstract categorisations and classifications (e.g. of 'user satisfaction' or 'user experience'), but also the day-to-day encounters of such very users with the classifications that seek to make them up – "the local incidents and idiosyncrasies that lead us from the bottom up", as Hacking (2004, 288) wrote drawing on Goffman (Goffman 1972).

Second, and while the above vignettes hopefully convey some of the challenges of such encounters and the resulting reporting, this paper emphasises that the process of co-producing is not confined to such moments, but is an extended, continuous, and technically mediated process that goes substantially beyond such relatively constrained encounters. This paper traces different moments of co-producing from the very first encounter between service user and Insights and Reporting team member, to the representing and 'making up' of user experience in the finalised reports that are circulated within and outside the organisation in response to regulatory (and other) demands for accounts of user feedback. Such processes of user voice translation and

mediation are not unidirectional in the sense of moving towards increased levels of formalisation and aggregation. Such processes of abstraction are accompanied by attempts to keep the individual user voice 'alive', to provide an emphatic account of vulnerable user experiences. This paper takes a closer look at this curious relationship between user abstraction and individuation, and the strategies employed to manage the tensions unfolding between ideals of user empowerment, on the one hand, and individual user effacing organisational reporting demands, on the other hand.

Third, and given the empirical focus on a service that exists to support those who are extremely vulnerable, ranging from those with mental health problems to those exposed to violence, this paper highlights the importance of attending to 'users' who exist at the very margins of society, and whose voices are rarely heard and may fit uneasily within the constraints of formalised questionnaires. The paper thus highlights the paradox of representation, the demand to give an account of oneself (Butler 2005), but within a framework that others have devised. In so doing, we also attend to the limits of co-producing service user voice and the power relations involved. All parties involved in the co-producing of vulnerable user accounts are painfully aware of such power relations, the limited capabilities of vulnerable service users to articulate their experiences and concerns, the need for 'prostheses' to elicit voice, and the difficulty to mediate between different, individual, organisational, and societal, concerns.

The notion of co-production highlights that the articulation of user voice, for better or worse, is always a joint accomplishment. It helps to conceive of user voice not as something that originates 'out there', in individual experience, autonomous subjectivity, and is then transformed, translated and objectified, for instance into an organisationally useful account (Reilley, Balep, and Huber 2020). Although user voice is moulded, translated, and transformed, its very origination, for example through an interview or a less formal conversation, is equally contingent and mouldable, and dependent on dynamics of interaction and interdependence (Butler 2005; 2012b; 2016a; Messner 2009; Roberts 2009). The notion of co-production thus questions the very possibility of independently articulated user voice drawing attention to issues of relationality, power and (mutual) vulnerability. In the next section, which develops our theoretical framing, we unpack this further, building on prior studies of co-production in the accounting field, science and technology studies, as well as Butler's work on relationality and vulnerability, and discuss implications of these works for our study and conceptualization of user voice.

Subsequently, in Section 3, we provide information about the specific case context, the materials we collected, and methods. In Section 4 we present our findings. This section examines three different moments of co-producing user voice. First, we examine

situational interaction dynamics between users of care services and interviewers seeking to gauge users' opinion on the services they received. Here, we focus on the various challenges that both interviewees and interviewers experience when attempting to account for the services that different users experienced. Second, we trace how the 'collected' and 'noted down' opinions and experiences are further worked on, transformed, and circulated within the organisation, through their compilation in an organisational database. Third, we investigate how users' opinions contained in this database enter organisational performance reports and come to be interdefined with concerns of organisational accountability, on the one hand, and concerns related to individual responsibility and care, on the other. Throughout our analysis we draw attention to the back and forth between processes of abstraction and individuation, organisational performance, and interpersonal relational dynamics. We document the struggles and different strategies organisational members apply in a context of extreme vulnerability to keep users' voices 'alive' and 'authentic' whilst at the same time making them "legible" (Scott 1998) for the organisation, standardised performance reports, and external accountability demands. Section 5 concludes with a discussion of implications of our findings for understandings of 'the making up' of users, the governing of people who are situated at the margins of society, and limits of what can be accounted for.

4.2) Theorising and Studying Dynamics of Co-Production in Contexts of Extreme Vulnerability

In the field of social and institutional accounting research (see e.g. Hopwood and Miller 1994), dynamics of co-production have been at the centre of attention since more than four decades. Already in the 1980s, Hopwood highlighted that accounting, organisations and institutions are fundamentally interrelated (S. Burchell et al. 1980; Hopwood 1983). Rather than treating the objects "upon which accounting acts" as something pre-existing or given, they are seen as "correlates and constructs of its practices" (Chapman, Cooper, and Miller 2009). Hopwood (1992), for example, examined how accounting calculations facilitate the construction of spheres of economic activity, and, vice versa, how economic ideas have shaped and mobilized accounting practice. Power (1997) showed how ideas and technologies of auditing are deeply implicated in wider societal discourses of reform. More recently, Boomsma and O'Dwyer (2019) investigated the mutually constitutive interrelationship between NGO accountability technologies and the shifting rationalities and programmes that underpinned their emergence and adoption (see also O'Dwyer and Boomsma 2015). Miller and Power (2013) highlighted how the construction of markets and market participants is tightly linked with the parallel construction of management as a discipline

and body of expertise. Miller and O'Leary (2007) analysed the role of accounting in the simultaneous embedding and mutual adaptation of scientific and economic ideas in the making of microprocessor markets. And Mennicken (2010) studied the mutual constitution of audit and market-oriented ideas of governing.

Together, these studies have shown that the roles of accounting in organisations and society co-emerge with the contexts within which accounting is embedded. Emphasis is placed on issues of multiplicity and relationality. Miller and Power (2013, 587) have coined in this context the notion of the "accounting complex", which highlights that the different components that make up accounting practice, such as concepts of cost, wider discourses of costliness and calculative techniques, do not exist in a relation of exteriority to each other.[31]

For the purposes of our study, attending to dynamics of co-producing service user voice helps to problematise and conceptualize user voice as a relational achievement. We conceive of user voice not as something that simply exists 'out there' and can be articulated independently from the ideas and instruments of its representation. As we already highlighted in the introduction, the notion of co-production questions the very possibility of independently articulated user voice. Drawing on the studies above and building on how the notion of co-production has been utilised in science and technology studies (see in particular Jasanoff 2004a), we do not seek to advance co-production as a fully-fledged theory. Yet, the notion is also more than a mere idiom, as Jasanoff (2004b) put it. Following Jasanoff (2004b), we argue that attending to dynamics of co-production offers new ways of thinking about 'the making up' of user voice, highlighting the often invisible role of knowledges, expertise, technical practices, and material objects in its production, as well as stressing the interconnections between the micro and the macro, between emergence and stabilization, and between knowledge and practice (Jasanoff 2004b).

Thus, we focus on the microdynamics of co-producing user voice in specific situations of interaction (Goffman 1967; 1972), as well as the entanglement of such interactions with broader organisational and societal processes, discourses, and concerns (Hacking 2004). In so doing, we seek to complement the accounting studies cited above which have tended to examine co-production "from above", at the level of "systems of thought" as Hacking (2004) would put it, dissociated "from individuals in specific locations entering into or declining social relations with other people" (2004, 277). We are interested in tracking how service user voice is "made up" and co-produced on the

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[31] Similarly, others have mobilised the notion of assemblage in accounting research to draw attention to dynamics of co-production, interdependence and relationality (Martinez and Cooper 2017; 2019; Miller 1991; 2008; Miller and O'Leary 1994; Miller and Rose 1990).

ground. We seek to get closer to how user voice is co-constituted "from below" (Hacking 2004), in face-to-face exchanges (Goffman 1967; 1972). We investigate how abstract policy ideals of 'user engagement' and 'co-produced user voice' are sought to be made operational in day-to-day interactions and organisational practices, what challenges this entails, and what consequences this has for the making up (Hacking 2002) of vulnerability and vulnerable people.

In so doing, we also query the nature of the jointness and interrelationality involved. We acknowledge, and seek to further unpack, the unevenness of processes of co-production, their power-laden and asymmetric nature (see here also Jasanoff 2004a), which is another aspect to which many of the above-cited accounting studies on co-production have not paid much explicit attention to. Of course, we do not want to suggest that research, until hitherto, has not examined accounting's involvement in the politics of voice. On the contrary, a great many accounting studies exist that have investigated how accounting systems limit or inhibit the articulation of voice, for instance, voices and concerns of indigenous peoples (Crvelin and Becker 2020; Neu and Heincke 2004; Neu 2000; 2001), the homeless (Cooper, Graham, and Himick 2016), inmates and patients (Pflueger 2016; Reilley, Balep, and Huber 2020), users of elderly care (Wällstedt 2020), and providers of social care (Amslem and Gendron 2019). There are also manifold studies that have problematised relations of accountability and account-giving (J. Brown 2009; J. Brown and Tregidga 2017; Dewi, Manochin, and Belal 2019; Duval, Gendron, and Roux-Dufort 2015; Gallhofer and Haslam 2019; Kingston et al. 2020; Messner 2009; O'Leary and Smith 2020; Roberts 2009; Vinnari and Laine 2017; Vinnari and Vinnari 2022; O'Dwyer and Unerman 2010). And scholars have examined the production of "dissensus" and "counter accounts" as a means to challenge hegemonic discourses and bring about emancipatory change in societies (J. Brown and Tregidga 2017; Vinnari and Laine 2017; Vinnari and Vinnari 2022).

Yet, most of these studies have focused on the limitations that formalised accounting systems pose on the articulation of voice. Not much attention has been given to the ways in which actors try to overcome such limitations 'from within'. We do not know much about how actors, being aware of formal accounting's limitations, seek to cope and reinfuse such formal, non-dialogic accounting systems with voice, rather than reverting to the production of "counter accounts". Our study seeks to rectify this shortcoming. Unfolding the 'complex' of co-production, we scrutinize how service user voice is interdefined not only with organisational objectives, broader political rationalities, and discourses, but also with individual hopes and concerns, and thereby rooted in an antimony between abstraction and individuation (Green 2019).

In the accounting field, a number of works have explored processes of user feedback production in the realm of user-oriented health and social care (see e.g. Pflueger 2016; Reilley, Balep, and Huber 2020; Wällstedt 2020). Amongst other things, these studies have shed light on how user experiences are translated into organisationally useful feedback. Attention has been drawn to how public service users, such as patients or users of social care, are constructed as "organisationally useful objects of knowledge" (Pflueger 2016), as "rational knowledgeable calculated customers" (Wällstedt 2020), or "management objects" (Reilley, Balep, and Huber 2020). For instance, Reilley et al. (2020) have examined how in the context of prisons and hospitals a patient's or inmate's user voice is constrained through processes "managerialisation" and accounting "translation" so that it only speaks "in organisationally useful terms". Pflueger (2016) has shown how the rise of patient surveys "stripped" patients "of their individualising characteristics". Wällstedt (2020) has talked in this context of "dividualized" users.

Furthermore, these studies have described and analysed how actors, such as care takers or medical doctors, perceive the individuality of the user at odds with the accounting representations which fragment users into a set of standardised opinions and experiences. Pflueger speaks in this context of the limits of accounting to represent. He highlights how the rise of customer satisfaction surveys in healthcare entailed:

> "[…] the staging and stabilizing of 'knowing patients' in both senses of the term: these are patients that are equipped and empowered as consumers with knowledge about quality and their care, and simultaneously stripped of their individualising characteristics so as to be made knowable to organisations in terms that can be managed and improved." (Pflueger 2016, 17)

This study builds on and extends these works by drawing explicit attention to how the tension between abstraction and individuation plays out in the day-to-day practices of user voice production. We query the above postulated dynamics of organisational translation and representational abstraction and examine how these are experienced and coped with on the ground by both service users as well as those who are supposed to elicit, and account for, these users' experiences. In so doing, we seek to problematise and theorise the toing and froing of user voice production. Rather than conceiving of user voice production in terms of a largely unidirectional process of translation aimed at standardisation, abstraction, and organisational usefulness, we show how such processes of translation and abstraction are disrupted, moulded, and punctuated by participants' concerns with authenticity, representational faithfulness,

and ethical responsibility. We further problematise the fact that organisational processes of user voice production often rest on the assumption of an articulate, capable service user who is able to exercise voice. What happens when this is not the case? This is something that the above cited studies have not drawn much attention to.[32]

We focus on the problems and dynamics of co-producing user voice in a context of social care where service users are extremely vulnerable, having lived through traumatic experiences, and have limited capacity to articulate their experiences and opinions. How can user surveys be made to work in such a context, and with what consequences for the ways in which 'vulnerable users' are accounted for and 'made up'? The notion of co-production draws attention to dynamics and problems of relationality involved in the production of user voice. It helps to query and problematise the production of user voice as a situated, interactive process that is shaped by multiple, at times conflicting, elements and demands. It also helps to question assumptions about user independence and autonomy and the very possibility of independently articulated user voice (Butler 2005; Roberts 2009). As highlighted above, we examine the co-production of user voice in an extreme context of vulnerability. That does not mean that our insights cannot also be of more general interest and wider relevance (Hällgren, Rouleau, and De Rond 2018; Flyvbjerg 2006). Our extreme case context exposes dynamics of relationality and interdependence that are also at work in other contexts of organisational accountability and 'account-giving', albeit in less pronounced form.

Following Butler (2005, 83), we acknowledge the constitutional impossibility of a "self fully transparent to itself" (Roberts 2009, 599; see also Messner 2009). All accounts of oneself, of personal experience and feedback, are rooted in, and moulded by, the specific contexts and situations in which they are produced, the framing of these, the particularities of the recording instruments that are used, interactional dynamics, individual hopes and desires, external organisational demands, and expectations, as well as relational interdependencies. Vulnerability, in this context, on the one hand, limits the possibility of articulating voice. Yet, as our analysis shows, vulnerability should not be treated as an invariable personal trait or constraint. It is situationally specific, and, hence variable, and mouldable in itself.

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[32] We note, however, studies that have drawn attention to how accounting interacts with vulnerable service users in contexts of personalised budgeting or participatory evaluation (Bracci 2014; Bracci and Llewellyn 2012; Junne 2018; Kingston et al. 2020). These studies provide valuable insight into the uses and limits of such user-oriented welfare tools by outlining, for instance, the limited capacity of users to participate in evaluations or use personalized budgets. Yet, until hitherto, not much attention has been placed on implications of such findings for wider issues of 'making up' users or the production of user voice.

According to Butler, vulnerability is a general condition of being human. All people are mortal and depend on social, material, and discursive infrastructures which enable them to fulfil, or diminish, their capacities and capabilities (Butler 2005; 2006; 2016a). Yet, whilst vulnerability is universal, it plays out in a relational context, and, hence, is situationally specific. Groups might be marked as 'vulnerable', but vulnerability is not a subjective disposition, as Butler has pointed out, "but a relation to a field of objects, forces, and passions that impinge upon or affect us in some way" (Butler 2016a, 25). It is "a way of being related to what is not me and not fully masterable" (Butler 2016a, 25). It is "a kind of relationship that belongs to that ambiguous region in which receptivity and responsiveness are not clearly separable from one another, and not distinguished as separate moments in a sequence" (Butler 2016a, 25). In the subsequent analysis, we show how activities of co-producing of user voice are not only informed and shaped by vulnerability. Vulnerability itself, as a category of classification, is 'remade', and so are the accounts of user experience, which come to oscillate between, on the one hand, externally imposed demands of auditability (Power 1997) and organisational performance and, on the other hand, a more compassionate form of accountability which seeks to express and enact "our responsibility for others, and for each other", as Roberts (Roberts 2009, 967) put it.

4.3) Methods and materials

4.3.1) Case context

Our case organisation, SocialCareOrg, is a social care not-for-profit organisation, which was founded several decades ago and has substantially expanded its service offer since its inception. Today, its services include residential services and floating support for mental health patients, the elderly, the homeless and citizens with learning difficulties, as well as other groups considered 'vulnerable' by the organisation and its regulators. SocialCareOrg's headquarters and its operational services are distributed across England. As is typical for social care organisations, most of its income stems from successful bids for care contracts commissioned by national and local authorities and large grant making trusts and foundations. SocialCareOrg needs to report back to its funders for each of the diverse services they run, and for some of them payment is based on the level of achieved performance.

Our study focuses on the activities of the Insights and Reporting (IR) team, one of SocialCareOrg's support divisions that is located in the organisation's headquarters. Amongst other things, this division is tasked with quality assurance, monitoring, and reporting. Besides tracking care outcomes through user management software, the IR team conducts inspections, surveys, and case studies in which members of the team

interact directly with service users to get their feedback on the care provided. The IR team's aims and objectives are laid down in a document, which amongst other things requires:

> […] to ensure that beneficiaries' voice is at the heart of the organisation. This is achieved via visiting services to collect feedback, circulating organisation-wide satisfaction surveys and training beneficiaries to become involved in our quality assurance processes e.g. inspections, […] enabling the service to become user-led and ensure high standards of support are upheld. (Intranet, SocialCareOrg, December 2019)

The quote highlights the vital role that user feedback plays in SocialCareOrg's systems of quality assurance, external contract monitoring, as well as internal care quality monitoring and improvement. SocialCareOrg needs to follow English social care regulations and laws. Its activities are also influenced by broader social policy discourses, in which it actively participates, and norms of 'best practice' that other not-for-profit social care organisations follow. In accordance with England's Care Quality Commission's guidelines[33], SocialCareOrg's services are supposed to be:

> […] tailored to meet the needs of individual people and are delivered in a way to ensure flexibility, choice and continuity of care. (Care Quality Commission 2017, 48)

Underlying this requirement is, amongst other things, the Care Act 2014, which was one of the first pieces of UK legislation that included the concept of co-production in its statutory guidance. The Care Act's statutory guidance says:

> Local authorities should, where possible, actively promote participation in providing interventions that are co-produced with individuals, families, friends, carers and the community. 'Co-production' is when an individual influences the support and services received, or when groups of people get together to influence the way that services are designed, commissioned and delivered. (Department of Health 2014, sec. 2.20)

Co-production, in this context, is an approach to decision-making and service design rather than a specific method. This approach or ideal urges social care organisations to understand the needs of their users and to engage them closely in the design and

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[33] The Care Quality Commission (CQC) is the independent regulator of health and social care in England.

delivery of those services (see here also the guidelines of the Social Care Institute for Excellence 2015a; 2022). Yet, how this is to be achieved in day-to-day social care practice is, at least to a large degree, left open and needs to be worked out by the organisations themselves. The organisation we studied, amongst other things, founded the Insights and Reporting (IR) team in response to the above demand. The IR team has the authority to centrally collect and analyse data on the care services that are provided, which includes financial, outcome, and experience data. The team further supports other divisions, for example, in the reporting to commissioners, assurance of regulatory compliance, or local internal quality improvement initiatives. The IR team interacts with service users on a regular basis. It seeks to gauge their experiences through different ways and means, collects these, processes them in a database, which can then be tapped into by other members of the organisation. The feedback collected is also fed into various reports, for instance, reports to commissioners or other contractors and donors.

The service users with whom the IR team interacts are of a very heterogeneous nature. They get in contact with SocialCareOrg through referral by local authorities, other social care organisations, or helplines. All service users have to undergo an initial support need and risk assessment. All those who end up receiving services are marked as "in-need" and "vulnerable". Yet, degrees of need and vulnerability noted down in the assessments vary tremendously. This, amongst other things, is driven by the users' variant biographies, the different types of violence and abuse they encountered, the variable degrees of traumatisation they experienced, and different degrees of incapacity resulting from that. Furthermore, assigned need and vulnerability shift with a service user's journey through the organisation, and need and vulnerability can also play out very differently in different situations, depending on the interaction dynamics involved. At SocialCareOrg, service users receive care and support for as long as they need it. Some users engage with organisation for a few weeks, whilst other stay until the end of their life.

4.3.2) Data collection and analysis

The first author of this paper conducted a 24-months long organisational ethnographic study (Czarniawska 2017; Neyland 2009c; O'Doherty and Neyland 2019) with SocialCareOrg. During her time with the organisation, the author was primarily located in the Insights and Reporting (IR) division of the organisation, but also given access to other divisions and their day-to-day work processes (see also the organisation chart about the composition and location of the IR team provided in Figure 4-1).
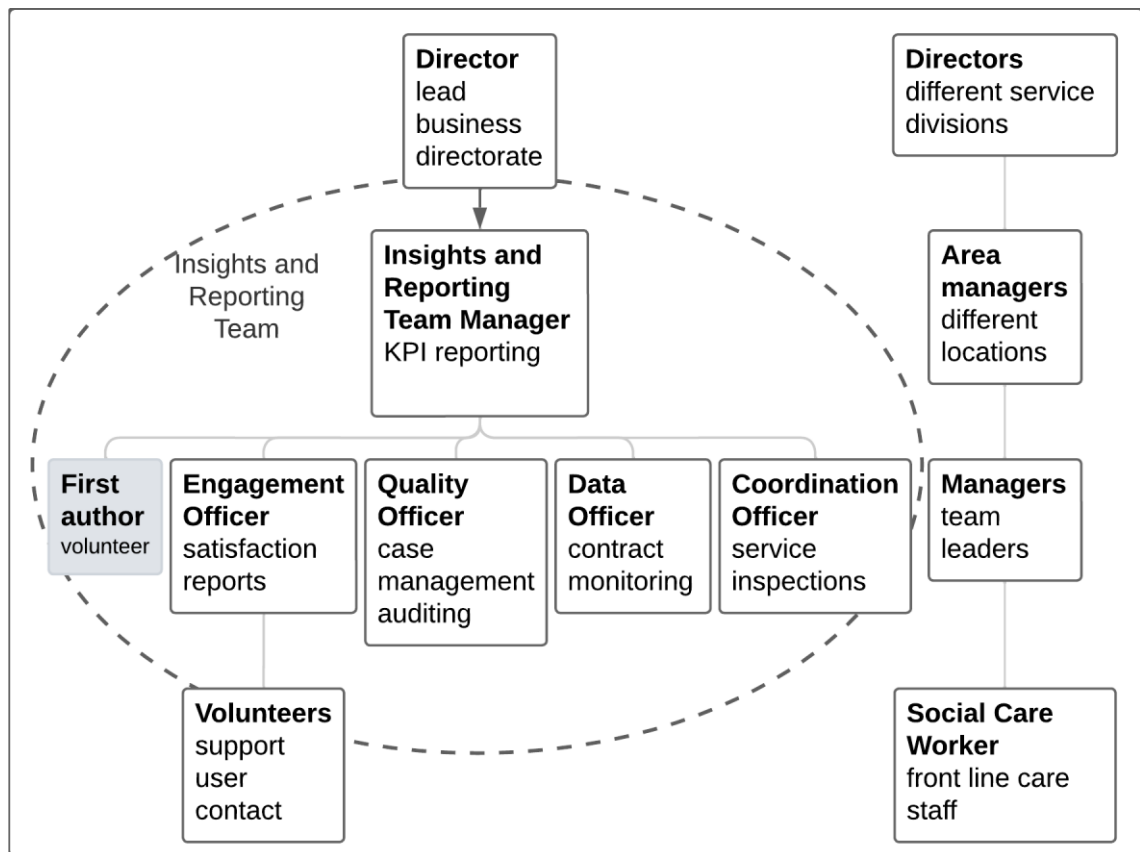
Figure 4-1: SocialCareOrg's organigram of the Insights and Reporting team

The ethnographic data collection comprised of around 450h of fieldwork (for a detailed breakdown see Appendix 4-1 and Appendix 4-2). Further, the author collected internal documents (see Appendix 4-3) and conducted formal interviews with different members of the Insights and Reporting team (see Appendix 4-4). The ethnographic fieldwork enabled the author to experience the work of the IR team. Access was obtained through an application to work for the organisation as a volunteer, outlining an interest to use the volunteer position for research purposes. Throughout the fieldwork the author was overt about the objectives of the research project and her dual researcher-volunteer role in the organisation. In order to facilitate access several agreements and consent forms were co-developed and signed.[34]

At SocialCareOrg, the author was met with openness and interest in her research work. As a "participant-observer" or "observant participant" (Van Maanen 1988; Moeran 2014), access was provided to the organisation's databases, including its user feedback database. The researcher had her own IT account and was provided with remote access to the internal server throughout the Covid-19 pandemic. The author helped to support SocialCareOrg during a very stressful time. Amongst other things,

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[34] The Research Ethics Committee of the author's university approved the research project based on satisfactory elaborations on safeguarding and ethical considerations for working with vulnerable people as well as data protection plans.

she took on mundane, but labour intensive tasks, such as feeding survey results into the organisation's database, and spell-checking reports. Furthermore, the author participated in the conduct of feedback calls with users. The author was also able to participate in the internal meetings of the IR team, meetings of operational services, directorate meetings, annual business planning events, training sessions for operational services, as well as more informal ad hoc meetings and chats in the office, over coffee and lunch. Hence, a variety of very different situations and interactions could be observed, including events deemed important by the organisation and more mundane situations in which 'nothing' appeared to be happening. The intensive fieldwork gave the author insight into the multifold practices aimed at making the policy ideal of co-production operable. Such practices entailed different instruments and activities of eliciting, translating, recording, tracking, and aggregating users' experiences and opinions.

Participant observations were complemented with interviews in which interviewees were invited to talk about their day-to-day tasks (Spradley 1979). They were also asked about the various ways in which user feedback was collected, circulated, and processed in the organisation and the problems and challenges this involved. The analysis of internal documents allowed to contextualise the observations and interviews.

In the organisational ethnographic fieldwork that was undertaken the importance of lived experience was foregrounded (Hall and Messner 2017; Harding 1993; Hesse-Biber 2012). The fieldwork was conducted from a vantage point that assumes that "knowledge and truth are partial, situated, subjective, power imbued, and relational" (Hesse-Biber 2012, 13). The author tried to be attentive and receptive to what seemed meaningful to the person under observation. Also in the analysis of the interviews, field notes, and other materials attention was paid to such lived experience. We attempted to understand and identify the various dilemmas experienced by organisational members when trying to demonstrate that service users are at the heart of the organisation, when trying to involve service users in conversations about their experiences, when trying to make such conversations "legible" (Scott 1998) for the organisation and other, third parties, for instance in performance reports.

We tracked the co-production of user voice at different stages, or "moments" (Antal, Hutter, and Stark 2015): face-to-face interactions of organisation members with service users; the dis- and reassembling of the collected information in a database; the re-presentation of user voice in organisational reports. These moments are spatially and temporally marked, yet, they are also interconnected. Put differently, the co-production of user voice is both a situational accomplishment as well as a processual

achievement. The process of co-producing is not confined to individual moments, but is an extended, continuous, and technically mediated process that goes substantially beyond relatively constrained situational encounters. In our analysis, presented next, on the one hand, we "zoom in" on different situations of co-producing user voice; on the other hand, we "zoom out" (Nicolini 2009) by connecting particular instances of user voice co-production to broader problematics of re-presentation, 'the making up' of vulnerability, and the governing of people who live at the margins of society and whose voices exist at the margins of what can be accounted for (Miller 1998).

4.4) Findings

4.4.1) Interactional encounters with user voice

> In one inspection call, I was speaking to an ex-offender who is trying to turn his life around. He told me about his beloved children and that others in his situation have given up trying and turned back to crime. "But", he whispered, "I have been good. You know, I want to be good." He began to cry and muttered, "all I want is a home." After I hung up the phone, I was shaken and spoke to the manager of the IR team. She took time and listened. The IR coordinator nodded along and offered some of her gluten-free brownies, saying that these conversations happen sometimes; they are part of the work. (Field notes, first author, November 2019)

At SocialCareOrg users' experiences with the services the organisation offers are collected through various ways and means. On the one hand, the organisation administers a standardised satisfaction survey. On the other hand, it carries out regular internal inspections of services in which users are asked to talk about their experiences. Furthermore, it conducts "spot-check calls" in which service users are contacted by organisation members to talk about their experiences. Feedback meetings are organised on a one-to-one basis or in groups, such as topic-based focus groups. Feedback is collected in written form (e.g. surveys that are filled in) and through direct interactions, either via face-to-face meetings, or the telephone.

SocialCareOrg's service users have differing capabilities to exercise voice. The ability of users to express themselves varies in accordance with their personal situation, the traumas they have lived through, and their medical, physical as well as mental condition. Some users cannot be easily engaged. For example, they do not partake in forums and groups; they do not take initiative in communicating their feedback to the IR team, either because they do not want to, or because they simply cannot do so.

SocialCareOrg's service users often suffer from polyphonic conditions, such as people in mental health services who also need support with their physical health; or people in homelessness services who also need addiction and mental health support. Similar to prisons or hospitals, the organisation faces the challenge that there is no average service user, vulnerabilities are rooted in the embodied lived experience, and are thus difficult to standardise (Le Theule, Lambert, and Morales 2020; 2021).

Furthermore, service providers and service users, at least to some degree, have very different objects of concern. Whereas service users are interested in getting "their life back", getting "a home", as the above interviewee says, the organisation is seeking feedback on the specific services it provides; it is interested in feedback that can be classified, sorted, and aggregated in accordance with organisational performance objectives, contractual obligations, etc. In the interview quote below, the Engagement Officer outlines an ideal interaction with users:

> An ideal call for me, is speaking with someone and they give very detailed answers to questions. So, somewhat, almost like an interview, or more like a conversation, and they're able to give me detailed responses of what the experience is like [...] if someone gives me details as to why, and examples as to what works for them, or more quality responses, ideal. (Interview, Engagement Officer, October 2020)

A core challenge lies in the difficulty to engage vulnerable users in an 'organisationally meaningful' exchange (Garfinkel 1967). Such challenges exist also in other contexts of user feedback production. However, in the case studied here, we encounter such challenges in a more pronounced form. A lot of work and skill are needed to make service users speak and exercise voice. For example, the IR Coordination Officer illustrates the need to build rapport and a relationship of trust when seeking to collect feedback during inspections:

> The service users are lovely, but not all of them like new people. So, usually we manage to create maybe rapport with one or two who are around the house, in the kitchen, have a tea, have a tea with them, have a small chat, just a casual chat. And then ask them, would you mind taking part in an interview, or sharing those stories of the service with us. Usually, there is one or two persons who are quite talkative, and happy to share (their experiences). (Interview, Coordination Officer, October 2020)

Many of SocialCareOrg's service users need assistance to articulate and convey their views. For example, members of the IR team often need to explain questions that users are asked to provide feedback on. Questions are provided in larger print, simpler English, or foreign language translations are given. IR team members often amend the phrasing of survey questions so that the questions are easier to understand. For example, Satisfaction Survey Question 9 (Figure 4-2), might be amended to clarify what "being in control of the support one receives" means and looks like in daily interactions. This gives service users a clearer frame in which to interpret the question and a better understanding of the kind of feedback the organisation is looking for.
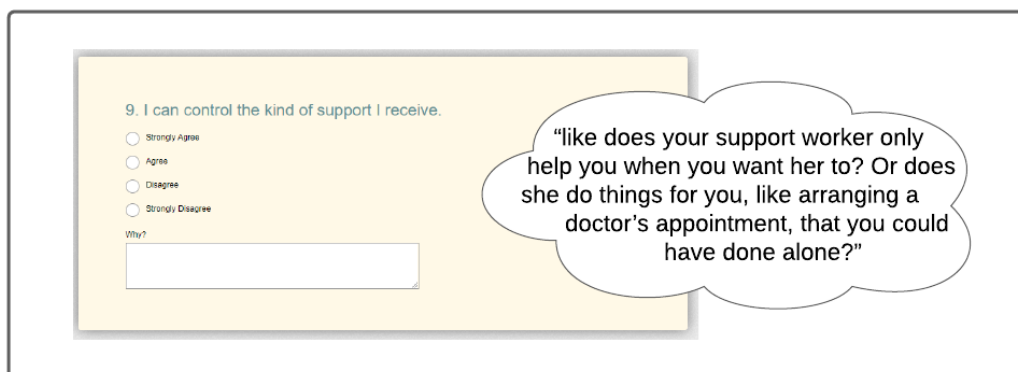
Figure 4-2: Example of a satisfaction survey question (online)

Service users can further request to receive a phone call from an IR team member to help them with the interpretation of the survey questions. Service users can also ask IR team members to fill in the survey on their behalf. All service users are provided with this option in the instruction letters they receive, and many make use of it.

The manager of the IR team explained that a common problem with involving vulnerable service users is that many of their expressed opinions are not "appropriate". Often service users find it not only difficult to make sense of the questions asked, but they do also not respond in an 'organisationally meaningful' way (Garfinkel 1967; Reilley, Balep, and Huber 2020). For instance, service users might talk about their own journey with no attention to the services they received and the impact these had. Or they may want to talk about their traumas; about what they discussed in therapy. Further, users find it difficult to distinguish between services provided and outcomes achieved, a problem that has also been observed elsewhere (Kingston et al. 2020). The following observations from the field illustrate such challenges.

SocialCareOrg opened a new care service and had to organise its first internal inspection of that service. Before the first inspection calls with users, the IR manager cautions: "I hope they won't disclose too much detail. They are very new in the service." With this, she is referring to the users' lack of experience with inspection

phone calls and their potential misunderstanding of the phone call as a therapy session. One of the phone calls reflects exactly this: a woman weeps on the phone, reveals her problems, pleads for help, while a child in the background cries 'mommy'. She does not understand that this phone call was not meant to be about her, but the service.

Over time, according to the IR manager, service users tend to learn what is required of them in these feedback calls; the more settled they become, the abler they will be to respond in an organisationally meaningful way. Service users are thus socialized into their role as an "organisationally useful" (Reilley, Balep, and Huber 2020) feedback provider. Service users who understand that role may ask for clarification on their own volition, for example, they may ask: "In the service you mean, or in general?" A 90-year old user said that he did not know what the service could do better as "it depends on the facilities available, that is always the problem". In other words, we observe an epistemological reorienting in the accounts of the service users. They shift from accounts of 'personal experience' to accounts of 'organisationally meaningful experience'. They reflect on their experiences from the standpoint of the organisation. Such a shift does not come without difficulty or struggle.

The constraining format of the survey questionnaires often leads to frustration and anger on both sides, as one needs to squeeze a complicated history into a fixed format (see also Star & Bowker, 2007). The following excerpts from the first author's fieldwork notes give insight into the tensions that occur when services users want to tell a story which does not fit the template of the survey questions:

> The survey questions feel rude to ask, as none seem important to him and he wanted to tell his story and wanted help. (Field notes, January 2020)

> Old people like to tell stories, it is difficult to interrupt them and focus back on the questions (so I don't follow the questions in order). (Field notes, September 2020)

In other cases, survey questions were not perceived as being applicable to the personal situation of the service user, for example, when users were asked to comment on employment opportunities in the context of elderly care services. Or, service users were offended by the phrasing of the questions asked, for instance, when asked about whether they had developed their independence as part of the services provided:

> I am over 70 years old, I am an independent man and not a child. (70-74-year old man, mental health service)

> That question does not play a part in my life. I am independent, always have been. I don't need help. It is me, myself and I. I am a free spirit. (60-year old woman, day-care centre)

These notes illustrate how some service users get frustrated and angry at being positioned as 'dependent' or 'in need' by the survey. Service users do not feel seen or understood when asked to articulate their experience in templates which do not seem to give room for their lived reality (Duval, Gendron, and Roux-Dufort 2015; Singh 2017).

Similarly, focus group meetings can be perceived as constraining, as the IR team sets the themes of user forums and focus groups. For example, in focus groups, which SocialCareOrg established to review its policies and procedures, service users can only express their opinions about potential amendments to policies and procedures, but they cannot reject them, or suggest alternatives. Thus, the range of possible responses is limited to those aspects where the organisation wants to be challenged, in relation to the ways in which it delivers particular services, but not the service portfolio as such, or the conduct of individual staff members. Such constraints, as we have seen above, can lead to frustration and anger, emotions which need to be carefully managed by the IR team to ensure that the feedback call or focus group meeting can continue and organisationally meaningful information produced. IR team members achieve this by showing empathy and compassion, by being patient, by exhibiting responsiveness, and by showing a positive reaction. For example, a focus group facilitator may say: "That is a really good point you raise, and we try our best to consider that perspective, too." Managing such interactional encounters with users is demanding and emotionally draining. As the Engagement Officer describes it in an interview:

> I prefer speaking with, I would say, middle-aged people, so, people aged between maybe, late 20s and early 40s [...] they're easy to speak to, but in terms of patience and stuff, I've found that they are not the most patient. And with older people, it's harder, and I need to be more patient when I speak to them [...] I prefer to do my calls in short bursts of focus, so, it's maybe two or three hours of trying to make calls [...]. It's not my whole day, I think I would just lose my mind. (Interview, Engagement Officer, October 2020)

There are situations in which the interaction order breaks down, where co-production fails. Some service users are difficult to socialise into the feedback process. For example, some service users, when contacted, might hysterically laugh, shout and cry

simultaneously; others mumble hastily their life story into the phone without an opportunity to intersect; others decline any further engagement by falling silent.

The experiences of these service users can easily escape the gaze of the organisation, but not necessarily so. A lot of effort is invested by IR team members to interpret and translate responses. In so doing, team members do not only seek to make feedback legible from the standpoint of the organisation. They also try to remain faithful to the users' voice. They try to make room for their concerns, and in doing so they bend and tweak definitions of "organisationally useful feedback" (Reilley, Balep, and Huber 2020). As the Engagement Officer explains in the below interview quote:

> I try to keep it as best in the service user's words, especially if I receive a phone call, or if I take a phone call, I try and capture as it's said in the service user's words, and not by my understanding. Because I could either downplay the way things sound, or I can just, by my own understanding, just misinterpret what the service user has said. Ideally, at best I try to keep it in its authentic form as it appears. (Interview, Engagement Officer, October 2020)

IR team members seek to help service users to express themselves and to record their wishes. For example, one woman apologises – "sorry, I don't understand, sorry" – early on in the phone call. After speaking more slowly and using simpler words the feedback call goes ahead, and the woman and the IR team member formulate jointly her wishes: that she would like to find work and that she would like support from the service to gain employment. This is then recorded as "feedback on the service" and, thereby, identified as an area for improvement for the service. Such mutual translation and mediation work is quite common in the organisation.

Yet, there are also many situations, in which it is very difficult to translate gut feelings or personal impressions into organisationally and individually useful feedback. Many voices get lost. For example, when questions are skipped. Paranoid service users often become suspicious of the questions asked, which can lead them into skipping half of the survey. Or IR team members cannot make any sense at all of the answers provided, because of inaudible answers, illegible handwriting, unclear scoring, false ticking, or empty comment boxes (Figure 4-3).
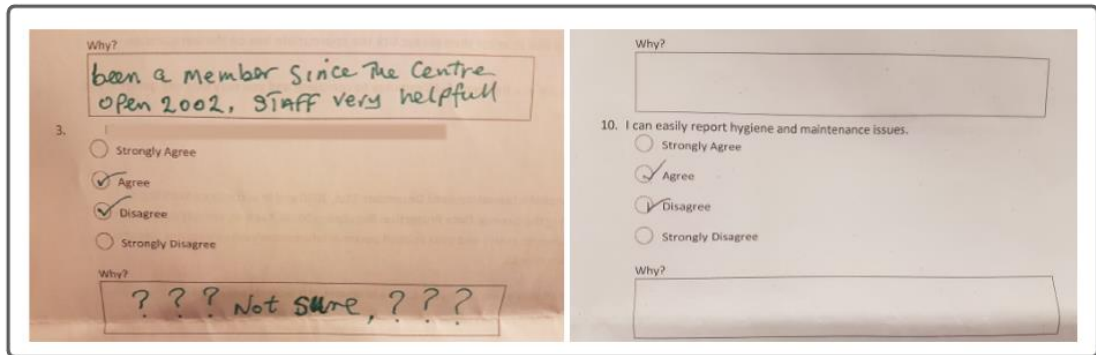
Figure 4-3: Example of satisfaction survey response (mail version)

Some replies are too confusing and the IR team members need to sort through the responses when trying to make sense of them. For example, in one phone call that the first author completed as part of the ethnographic fieldwork, a 75-year-old gallant man told her about his long medical history of fighting a brain tumour which ended his childless marriage. He mentioned how grateful he is that his support worker told him about foodbanks. While the author never got an opportunity to ask the survey's question on referrals, she inserted foodbanks as an example of a referral in the comment box, whereas the man's medical and personal history was not recorded. She noted down aspects that could be considered 'useful' from the organisation's perspective, which also meant that longwinded stories were shortened or put into a 'general satisfaction with service' category. In this regard many aspects of a user's experience, their life histories, are excluded and left invisible (Star and Bowker 2007).

In other cases, service users may simply refuse to collaborate and can therefore not be 'seen' by the organisation. For instance, the response rate for the satisfaction survey persists at around 10% despite various efforts of the IR team to increase response rates. Thus, around 90% of service users' experiences are not formally recorded in the organisation. Those who do not collaborate might be afraid of the interaction with the IR Team member. Or they may not feel in a position to talk about their life and experiences with the service. Others refuse to provide feedback as they do not want to be pushed into a specific role, or because they do not see it as part of their responsibility. For example, one woman declined to take part in the survey stating that "staff should be able to do their job". In her opinion service users should not be required to provide feedback and, thereby, help the organisation. She then refused to answer any further questions and ended the call. Hence, her experience could not be included in the collected feedback. Others would like to provide feedback, but feel that the survey is not an appropriate means to capture their experiences and circumstances, as for instance the below picture from a survey that was sent back, illustrates (Figure 4-4).

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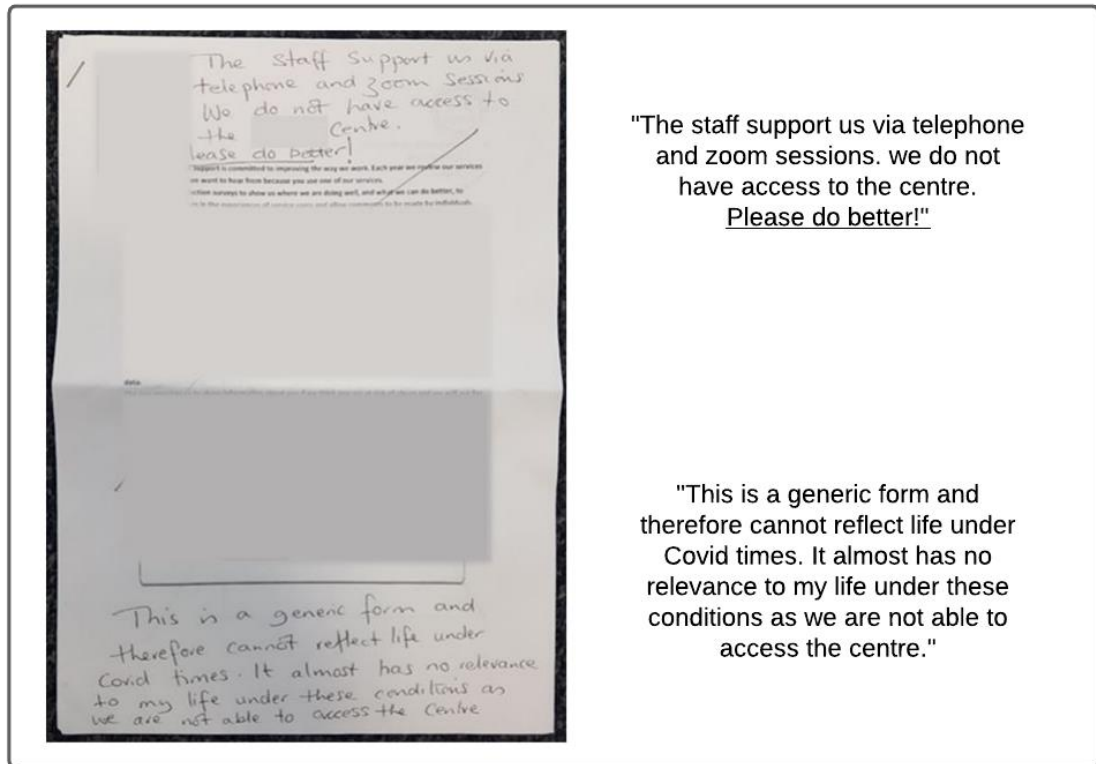
Figure 4-4: Example of satisfaction survey response 2 (mail version)

Here, a user is dissatisfied with the limited access to one of SocialCareOrg's Centres during the Covid-19 lock-down. They cannot articulate their dissatisfaction within the provided format of the survey. Thus, there exists a mismatch between this user's expectations and experience, the knowledge that the survey seeks to gather, and the support the organisation can reasonably deliver. These and other mismatches – for instance when service users use the feedback calls or survey forms to ask for more money – make the realisation of the co-production ideal difficult, if not impossible. Such voices are difficult to account for and to respond to.

So far, we have described the co-producing of user voice in situations of interaction between service users and members of SocialCareOrg. We have highlighted the various challenges that both service users and their interviewers experienced when seeking to gauge feedback on the services received. We have shown how the eliciting of user voice is a joint accomplishment, a relational achievement. We have also shown how the co-production of user voice is institutionally and emotionally demanding, and power-laden. Users' voices need to be made "describable and transcribable", as Foucault (1979, 86) would put it; they need to be inserted into and analysed through "the efficient but colourless categories of administration" power (Foucault 1979, 88). The co-producing of user voice is thus "traversed" by the mechanisms of organisational and political power (Foucault 1979, 86). At the same time, we have seen how members of the organisation are aware of such power; of the fact that "existences are risked and

lost" power (Foucault 1979, 79) in the co-produced accounts of experience. They try to bend the margins of what can be accounted for: for instance, by trying to keep their notes on the feedback received "as best as they can in the service users' words"; by mediating between users' concerns seeking to "get their life back" and those concerns of the organisation, which seeks to ensure that it delivers services in accordance with largely externally set performance criteria. Put differently, the voice of services users is produced in the interstices between the actual words spoken and the accounting and reporting frameworks within which they have to be incorporated. We are not dealing with a unidirectional process of translation, formalisation, and managerialisation (Reilley, Balep, and Huber 2020), but a complicated process of mediation. This process of mediation is characterized by the toing and froing between abstraction and individuation, standardisation and destabilization, the micro and macro, as we will also see in the subsequent section.

In the next section, we continue to study the mechanisms and dynamics of such mediated co-production. Here, we turn to another moment of user voice co-production, namely the aggregation of user voice in SocialCareOrg's database.

4.4.2) Aggregating user voice

Completed user surveys as well as other recorded feedback is put into a large, central database. This organisational database consists of a number of different excel sheets. Amongst other things, collected feedback is here transformed, standardised, and abstracted from the individual, so that it can be used for organisational quality assurance and monitoring purposes. Put differently, one could say that in this database user experience is made "auditable" (Power 1997) and "managerially useful" (Reilley, Balep, and Huber 2020). Yet, also here we are not dealing with a unidirectional process of translation. On the one hand, users' voices are translated into numbers, organisational performance scores. On the other hand, traces of the qualitative feedback that was received, of the actual words that were spoken or written, are also kept, and can be revisited at any time (Figure 4-5).

Date	Service	Source	Feedback	Category	Score
15/09/2019	Mental Health Floating Support	Satisfaction Survey	They check on me; the worker calls me at times and I think weekly reach out visits	Support availability	4
22/09/2019	Mental Health Floating Support	Satisfaction Survey	I need housing help but staff don't know what they are doing	Staff knowledge	1
11/11/2019	Homelessness Support	Internal Inspection	I think there should be a rota for the laundry, then each person would know their day for washing. And if my washing was moved, then I would know who did it.	Facilities and provision	3
02/12/2019	Elderly Day Care Centre	Spot Check Call	I feel really safe at the centre.	Safety	5

Figure 4-5: Example of database entries (recreated)

The database is designed in response to wider organisational and extra-organisational monitoring and accountability demands. For instance, its categories align with demands found in national care discourses and guidelines, such as demands relating to 'co-production' or the encouragement of 'independence' (Figure 4-6 below); its categories also align with the inspection and quality assessment criteria of the Care Quality Commission (CQC), the sector's regulator, or quality assessment criteria used by local authorities. The aggregated feedback is used for performance measurement of services and managers as well as service quality improvement. As such, the feedback gathered from the service users is both a means of accounting for the beneficiaries' experiences and for holding parts of the organisation to account (see also Pflueger 2016). The process of categorising and feeding users' opinions and experiences into the database is partly automated by excel macros; partly, it is done manually by the IR team. The Data Officer explains in an interview how these practices emerged in their current form:

> It was like, you can't have one massive bit of text and then just have one category on it or no category at all. You've got the data there, but it's not really data. You can't analyse it. And the model was, each row corresponds to one event of feedback. And I said, instead, make each row correspond to each bit of usable feedback, so it was fragmenting it. So, it's like coding, basically, if you would code something in qualitative analysis software. […] And I added a column for feedback event ID, so you'd be able to map things back to what

would have once been one survey or one bit of chatting with a service user. (Interview, Data Officer, December 2020)

To facilitate aggregation, users' accounts are decomposed. The decomposition is done in accordance with organisationally determined categories, which in turn have been derived from the wider care discourse, government social policies, CQC's inspection criteria, as well as social care commissioning guidelines. The feedback is fragmented into different items; several 'data points' are created out of one and the same 'response item'. To aid the quantification and scoring of user responses, detailed descriptions of what entries would be assigned a 5 (the highest score) versus a 1 (the lowest score) were developed (see also Figure 4-6 below). In the case of the satisfaction survey and inspections, feedback that was received on each of the posed questions is automatically imported into the database in accordance with a preassigned category. For example, question five of the satisfaction survey "the service supports me to develop my independence" is assigned the category "encouraging independence" in the database.

Category	Description	Highest Score (5)	Lowest Score (1)
Activities	Examples of activities; feedback on how satisfying activities are and whether there are enough relevant and accessible activities	High quality and good range of activities accessible for all	No activities offered for users (score of 2 for activities offered but not the right ones)
Coproduction	Examples of coproduction; level of involvement of users in the service and in the running of the service via initiatives and feedback	Frequent and easy involvement in the services, feeling that input is valued by staff; feeling of control	No information about coproduction and no involvement; feeling that input is not being valued
Encouraging independence	Examples of staff encouraging and supporting independent everyday activities, users access to a diverse network of support (incl. family, other organisations) and staff supporting the building of capacity (incl. enrolment in schools or training)	Staff encourage users to get out of their comfort zone and support them to do everyday activities independently; staff have found ways to build users capacity for independence	Users have things happen to them rather than with them; no plans to increase independence, thereby user maintains dependency on services

Figure 4-6: Category descriptions for IR team use (internal working document)

The scoring of user experience also involves asking the users themselves for the provision of scores, such as scores from 1 - 4, as in the case of the satisfaction survey. Such quantifications demand from users an "epistemological shift" from considering

experience as a lived, integrated whole to a reductionist examination of isolated parts of it (see also Amslem and Gendron 2019, 48). Conducting such a shift is by no means an easy task, as such quantifications challenge "their way of understanding the world and intervening in it" (ibid.). Often users need to be helped by the IR team members to arrive at a score, for example IR team members might provide users with additional explanations, or they go with the users through the different scores and what they would stand for in relation to the different questions asked. Sometimes survey responses are incomplete and IR team members need to assign the scores themselves when adding the feedback into the database, based on the qualitative comments received. The Data Officer shares his exasperating experience with this:

> Did I spend three days opening each word file and putting the barest minimum data into an excel spreadsheet so I could incorporate it with the rest of our analysis? Yes, I did. [...] I put on some nice music, drank a lot of tea. I was just like, okay, I'm blocking off these three days to do this mindless task. (Interview, Data Officer, December 2020)

While frustrating and draining, the quantification of user feedback in terms of standardised performance scores enables the IR team to abstract users' responses from their unique experiences, individual circumstances, and biographies. Unique, lived experience becomes commensurable, summable (W. N. Espeland and Stevens 1998) and externally auditable (Power 1997; Strathern 2000) in relation to organisationally defined, standardised performance criteria. As many other studies have shown before (Amslem and Gendron 2019; Chenhall, Hall, and Smith 2017; Cooper, Graham, and Himick 2016; Fourcade and Healy 2013; Kurunmäki, Mennicken, and Miller 2016; Lehman, Hammond, and Agyemang 2018; Mennicken and Espeland 2019; Star and Bowker 2007; Bowker and Star 2000), such quantification processes make individual voices and circumstances invisible, including users' specific vulnerabilities. Users and their experiences are averaged, abstracted, and de-contextualised. Complex, individual life stories are transformed into an organisationally legible performance measure.

Yet, at the same time, individual voices are not getting completely lost. Traces of individual experience which were recorded during the interviews or on the satisfaction surveys are also collected in the database and kept in their original form, i.e. in the originally spoken or written words. As the Engagement Officer explains during an interview:

> I mainly deal with hearing the voices of service users. Like listening, gathering what they say and feeding that into improving the organisation. […] Making sure

> the voices of service users are reflected in how things operate. (Interview, Engagement Officer, October 2020)

With regards to the database, qualitative feedback received is kept next to the performance scores, for example in comments fields. Comments fields are provided with an ID, so that they can be linked back to the original moment of their co-production, for example, when the interview, spot check call or survey was conducted. As the Data Officer had explained it in the quote above:

> I added a column for feedback event ID, so you'd be able to map things back to what would have once been one survey or one bit of chatting with a service user. (Interview, Data Officer, December 2020)

The database detaches voice from the persons who originated it; it fragments user voice and re-presents it by connecting it to performance scores, which can then be further aggregated, circulated, and compared. At the same time, traces of individual user voice remain in the database, albeit in a fragmented and detached form; they are detached from the specific persons who spoke; they are detached from their specific life stories and circumstances. Yet, as we will also see later, the voices of these persons and their stories are not completely lost.

The database mediates between an individual service user's experience, the situations of interaction in which such experiences were co-produced, for example between interviewer and interviewee, the wider care discourse as well as internal and external monitoring and quality control demands. Thereby, user voice is transformed, made "managerially useful" as Reilley et al. (2020) would put it. But "managerially useful" can mean a great many different things. A core function of the database lies in the pooling and manipulation of users' experiences, so that they can be analysed and re-presented 'from a distance' for different purposes, be it for the purposes of internal organisational learning and improvement, for example the improvement of particular services, or the responding to external audit and accountability demands.

The multipurpose nature of the database means that the information collected in it does not follow one specific analytical grid, for instance an analytical grid that has been mainly shaped by external auditability demands or externally determined performance measures. The database is characterized by relative openness. It seeks to capture users' experiences from different angles, in the form of satisfaction scores, qualitative comments, complaints, service outcomes, etc. The data contained in it can be used for the compilation of "internally less useful" external performance reports, which are for

example demanded by the commissioning local authorities or other contracting partners; it can also be used for the generation of "more useful", customized "small" reports, which, according to IR's Data Officer, small services need to monitor, evaluate, and improve their activities. Yet, in both cases, the data contained in these reports abstracts from the individual persons and their lived, often traumatising, and emotionally charged experiences. As the quote below from the Data Officer on the investigation of suicidal ideation illustrates, very different life stories, experiences and conditions are morphed into one group of experiences, experiences belonging to the seemingly homogenous group of service users:

> For example, with the suicidal ideation report, that pulls data from [three different systems of the database] for last year and this year. And pulling in that data and being able to analyse it based on service and based on time, and being able to plot what happened in 2019-20 and 2020-21, you can see there's a really big and uncharacteristic surge in ideation cases for the Covid months this year. (Interview, Data Officer, December 2020)

The aim of such reports consists in the identification of broader trends and patterns in the population of service users, rather than in honing in on individual cases. As the Data Officer further explains:

> I look at the overall statistics and overall incidents and complaints that have occurred over the past quarter and then over the past year and then try and spot underlying trends and offer explanations for them. So, I don't look into individual incidents occurred, or individual complaints, but more of a bird's eye view. (Interview, Data Officer, December 2020)

Individual survey responses are accumulated into percentages, which can then be compared across years, different lines of services offered and geographical location (Figure 4-7). Such forms of aggregation allow for internal comparisons as well as benchmarking; and they make it possible to demonstrate and communicate the quality of the services delivered to external parties, such as commissioners. With the help of the database, also individual, qualitative feedback that was received can be re-presented in an aggregated fashion, for example in the form of word clouds, which abstract the feedback received from the persons who originally articulated it and their specific contexts and circumstances (Figure 4-8).

Question	Overall Positive Response rate 2016	Overall Positive Response rate 2017	**Overall Positive Response rate 2018**	London Positive Response rate 2017-18
The service supports me to maintain my independence for as long as possible.	88%	94%	96%	72%
I am treated with dignity and respect	92%	95%	95%	
I am able to access information about my service and the organisation when I need to.	85%	92%	91%	None for London
Information that I am given is in a format that is appropriate for me.	88%	95%	95%	

Figure 4-7: Example of statistical table (monitoring report)

General User Satisfaction
The word clouds below show the most common words from the comment boxes for both the positive and negative responses. The bigger the word appears, the more often it appeared in the Satisfaction Survey comments.

Question 2: I am satisfied with the service.

Positive:

staff supportive people need helpful life help support worker service work support satisfied good happy excellent

Negative:

support workers support people feel service help change left enough good come

Figure 4-8: Example of word clouds (performance report)

Accumulating individual feedback allows further for the identification of areas of improvement, resulting in 'action points' for the organisation. As the Engagement Officer describes it in an interview:

> One of the most common things, when asked, what could the service do better? About five responses, was, we would like more cleaning, deep-cleaning. Beneficiaries want more bi-weekly cleaning, every month, so, for me, if five people have said this, it means there's a pattern, an issue. It makes me aware, well, okay, this is an issue in the service, that needs to be worked on. For me that is very good, because it's something I've now become aware of that I can report. And it's something that service can use to improve on, so something that helps identify or bring a pattern to light. (Interview, Engagement Officer, October 2020)

In the above examples, an individual's vulnerability, their specific circumstances, and specific support needs are effaced. Yet, such a 'cool', distanced analytical focus is not the only way in which users' voices are compiled and looked at. Movements aimed at 'de-emotionalising' and abstracting from the individual are accompanied by instances of individuation and re-emotionalising, the revisiting of, and learning from, individual cases and their stories, and attempts aimed at bringing an individual user's voice 'back to life'. For this, the organisation relies not only on the information contained in the database. Individual cases are revisited and studied, for example, successful stories of transformation, to facilitate internal organisational reflection and learning, as well as to enrich and enliven reports. In the next section, we examine the co-producing of user voice in the context of the different internal and external reports that the organisation produces. In so doing, we focus on the different ways in which an individual's user voice is brought back in, seeking to shed more light on this curious relationship between user abstraction and individuation, and the way in which the ideal of co-production is revisited and reworked.

4.4.3) Re-presenting user voice

At SocialCareOrg, per quarter more than 120 different reports are produced on its various activities, outcomes, and user experiences. On the one hand, these reports are externally demanded, for example by commissioners for the purposes of contract monitoring and performance review, or by regulators for the purposes of external audit and quality control. On the other hand, internally, leaders of different service divisions may ask the IR team for bespoke reports, for example, on specific activities and their outcomes, trends, statistical analyses. Also, the organisation's trustees are provided with various reports throughout the year, on SocialCareOrg's various activities, achievements, and identified areas for improvement.

The production of the various reports is led by the IR team, however, SocialCareOrg's service managers are actively involved in the co-producing of many of the reports. For instance, service managers facilitate user contact and data collection; they hold and record service data; they provide report drafts; and they support the IR team with the analysis of collected data by filling in gaps and providing context. Service managers may also interact with commissioners to clarify their reporting demands, which are then communicated to the IR team which oversees all reporting and manages the organisation's central database.

Different reports are thus co-produced by different parties for different purposes, which range from the fulfilment of external accountability demands to the generation of insights aimed at facilitating intra-organisational reflection and learning. Service users' opinions and experiences and the social policy ideal of co-production enter these reports in different ways. On the one hand, as we have described in the section above, service user voice is re-presented in an aggregated manner, for instance, in the form of aggregated statistics or word clouds. On the other hand, the presentation of statistical and other performance data is accompanied by direct quotes from the comments that were received. Traces of the original words spoken or written are thus brought back in. Such quotes are carefully selected, as the excerpt from the field notes by the first author shows:

> To accompany the quantified user experience scores, the satisfaction survey report is laced with user quotes. Such quotes are helpful as they bring in the user voices and make the report less dry. The Engagement Officer explains that he takes a long time to decide which quotes might best represent the users of a specific service. After filtering for possible suitable comments (that is according to comment score, feedback category and service type), he reads through the different comments, and picks the 'best' one. To check that the chosen comment fits in with the user's overall experience, the Engagement Officer traces the comment back to the whole contextualised feedback the user gave. (Field notes, December 2020)

Comments from service users are used "to give more flesh" to the quantifications contained in the reports, to illustrate certain ideas or points made, and to support claims. Direct quotes are also used to represent user voice on wider, cross-cutting topics which span across different feedback categories. For example, the quotes below highlight service users' experiences with staff during the Covid-19 pandemic which cut across various feedback categories (Figure 4-9).

> *The service has been fantastic during the Covid10 pandemic. My support worker was the only person I was speaking with, which helped with the isolation and distress I suffered during the lockdown* - [name of user, service]
>
> *They never stopped encouraging me/contacting me [to] make sure I was okay / needed anything* - [name of user, service]
>
> *Since in the beginning my support worker had give to me a lots of information about being safe and healthy during the Covid19* - [name of user, service]

Figure 4-9: Example of quotes (performance report)

Quotes from service users' comments are used to enhance readability and understanding. They bring a dry report to life; they provide vividness to the text. The quotes are also used as evidence, to demonstrate what emotions and experiences "stand behind" the reported numbers, such as the "overall positive response rates" shown above (Figure 4-7). They give the reports a flavour of authenticity as well as credibility (Lincoln and Guba 1985).

As we have seen above, when selecting quotes for inclusion in the reports, IR team members check that the chosen comment corresponds to the user's overall experience. Comments are traced back to the whole, contextualised feedback that the user gave. Yet, quotes are not only selected on the basis of such credibility criteria, i.e. on the basis of criteria seeking to provide assurance and fit between the informants' reality as presented in the feedback received and the IR team's re-construction and re-presentation of such feedback in the reports (see also Lincoln and Guba 1985). Quoting also involves IR team members "in acts of choosing that lie in the domains of aesthetics and ethics", as Sandelowski (1994, 479) wrote. Quotes are selected in view of the reactions they might stimulate in the readership of the reports. They are supposed to evoke emotion and provoke response (Sandelowski 1994). They can create in the reader a feeling for the difficult journeys SocialCareOrg's service users went through, their specific circumstances and vulnerabilities, and the desperateness or gratitude they feel (e.g. towards SocialCareOrg's staff, as we have seen in the quotes above). Likewise, quotes can also give deeper insight into the various challenges that SocialCareOrg's service workers face and the emotional toll the work they do takes on them.

With the use of quotes, attention is drawn to the voices of people who might otherwise have remained unheard (Sandelowski 1994, 480). The quotes help to "individuate [service users] rather than blur them into data" (Howarth 1990, p.190 in Sandelowski 1994, 480). Thereby, the inclusion of quotes can help create a feeling of empathy for the service users, as well as the organisation and their workers, in the readers of the reports. In so doing, it can also help to contextualise and overcome some of the constraints of the externally required reporting demands, for example, reporting demands in relation to certain KPIs that have been imposed on the organisation by commissioners. It allows the organisation to put these in context, to explain the results achieved, and to give insight into other attainments.

Here, we are observing another moment of co-producing user voice. Collected user feedback is re-presented in accordance with the frames of reference and objectives of the specific reports in question, such as certain pre-set organisational performance measures on which SocialCareOrg's success is assessed, and service contract

fulfilment monitored. Yet, these external frames of reference are not completely deterministic. On the one hand, user voice is interdefined with the often onerous, and relatively rigid, demands of external accountability systems with which SocialCareOrg needs to comply (for instance reporting requirements imposed by commissioners). On the other hand, room is made in the reports for the organisation's specific values and mission; and user's experiences are re-presented in accordance with concerns pertaining to issues of individual responsibility and care. The writing of the reports involves several balancing acts: the balancing between a "reductionist" and "holistic" approach, as the Engagement Officer put it in an interview; the balancing between aggregated and individuated re-presentations of user voice; the balancing between representativeness and idiosyncratic insightfulness. The management of such balancing acts is shaped by different politics of representation within which service users, service managers, frontline workers, the IR team, and external stakeholders, such as the commissioners of services, are embroiled.

Another way of re-presenting user voice consists in the compilation of case studies, which are included in many of the reports that the IR team produces. As we have shown earlier, in the various processes of collecting user feedback, be it via the satisfaction survey, user forums, or spot check calls, many voices get lost, often due to the vulnerable condition in which the service users find themselves. SocialCareOrg is dealing with extremely vulnerable service users who often find it difficult to express themselves, their experiences, hopes and worries, within the accounting and reporting frameworks with which they are provided (such as the satisfaction survey). Case studies can be a good means to retrieve such 'lost voices'. A service user might be unable to articulate their experience when first joining the service due to their vulnerable condition, but could do so later, when their situation has stabilized. Case studies seek to narrate a user's journey through the organisation retrospectively. They seek to give in-depth insight into interactions between service users and service workers and the effects these had (positive as well as negative) over a longer time window. Within SocialCareOrg, case studies are also used to provide snapshots of specific instances where one can see the ideal of co-production 'at work', for instance, when showcasing examples of co-produced care and support plans.

Case studies are compiled for the purposes of external reporting as well as internal learning. For example, case studies are used internally by the IR team to contextualise outcomes which do not show the desired results. For the production of the case studies, the IR team relies on the collaboration of service managers (Figure 4-10). Service managers are "closer to the ground". Many service managers hold a list with service users who have been flagged as "good" candidates for case studies; service managers know whom to contact, whose story to revisit.

As the end of **Quarter 4 2020-21** and financial year is approaching, please review your deadlines for sending draft to IR and submission:

Submission deadline	Submit draft to IR by:	Q4 date range
16/04/2021	09/04	04/01 - 04/04/2021
19/04/2021	12/04	04/01 - 04/04/2021

Please could you send case studies for both as soon as you have the drafts, please?
Your submission folders are here:
[//link to sharedrive//]
[//link to sharedrive//]

Supporting links to relevant database reports are here:
[//link to reporting template on sharedrive//]
[//link to reporting template on sharedrive//]

If you require support with using reports, please sign up to (and have your manager approve):
Report Training on 1st of April between 11am - 1pm.
[//link to training platform//]

Managers are responsinle for providing completed report draft for IR quality assurance; and timely submission of the final version to the commissioners.

If you have any questions or information, please let us know as soon as possible as IR are supporting many servicces during Quarter-End. Early notice is appreciated.

Figure 4-10: Example of interaction between IR team and service managers about case studies (email)

As we have mentioned above, case studies are compiled for different reasons. In the context of external reports, for instance reports compiled for commissioners, case studies allow SocialCareOrg to give readers deeper insight into the work that it does, the interactions between service user and service worker, and the outcomes achieved. The case studies included in the reports may not necessarily be "typical", in the sense that they can be seen as representative of the larger population of cases the organisation is dealing with. Given the diversity of SocialCareOrg's service users, their different histories and circumstances, it could be challenging, if not impossible, to decide on the characteristics of a 'typical' case. However, case studies do allow the organisation to provide insight into the variety of issues it is dealing with. They can be used to give insight into the complexity of its work; complexity which is difficult to capture in user surveys and aggregated statistical reports. Case studies can also be used for the showcasing of 'success stories' and the illustration of the 'impact' SocialCareOrg's services have had, as the below excerpt from the first author's field notes illustrates:

> The Coordination Officer explains to me how I can help with the case studies. She recently received around 25 case studies at quarter end from a variety of

service managers. The case studies are required by commissioners to give a flavour of the service quality, and are particularly popular for new services for which the KPIs are not yet informative, and for services which deal with complex integrated needs. As such, the Coordination Officer explains that the goal is to show the best picture possible. It is often necessary to restructure the case study so it is easy for someone outside the Service to understand the user experience. It also involves asking managers to add information, in particular on the processes by which user-focussed outcomes were achieved together with key workers and users. (First author's field notes, February 2020)

In an interview the above mentioned Coordination Officer highlights that she does not normally speak directly to the service users whose cases have been written up, but she may follow up with some of them, to add more detail, to fill in gaps and to "quality assure" the case studies:

I don't speak to the service users, specifically, but I quality assure and ask more questions. We are at the stage where the service users are saying interesting things. But sometimes, the staff don't realise how the case studies should be, so they often don't say what happened before and how they worked to improve it. They just speak about outcome. So, I have to prompt up quite a lot. And then I do some style-editing, formatting, stuff like this. […] Yesterday, I was working on a case study, where the beneficiary for example says, "I was surprised I stayed with the service for so long. Normally I just stopped engaging and they just discharged me, and these guys have been great, they haven't patronised me. They treat me equally […] Now I feel so much more independent, I've got a job", etc. So, just show this as well. (Interview, Coordination Officer, October 2020)

During her fieldwork, the first author was shown a slide deck with "Tips for writing a good case study" (Figure 4-11). Amongst other things, the slides stated:

Tips for writing a good case study

Keep it personal
Include key details about a person's life before they became engaged with us

Include specific examples
Examples of how their keyworker supported them to identify and work towards their goals

Get perspective from service user and the keyworker
Try to include direct quotes from the service user

Remember the SocialCareOrg co-production principles of:
building on people's existing capabilities, empathy, connection and sharing,
peer support networks, blurring distinctions, facilitating rather than delivering
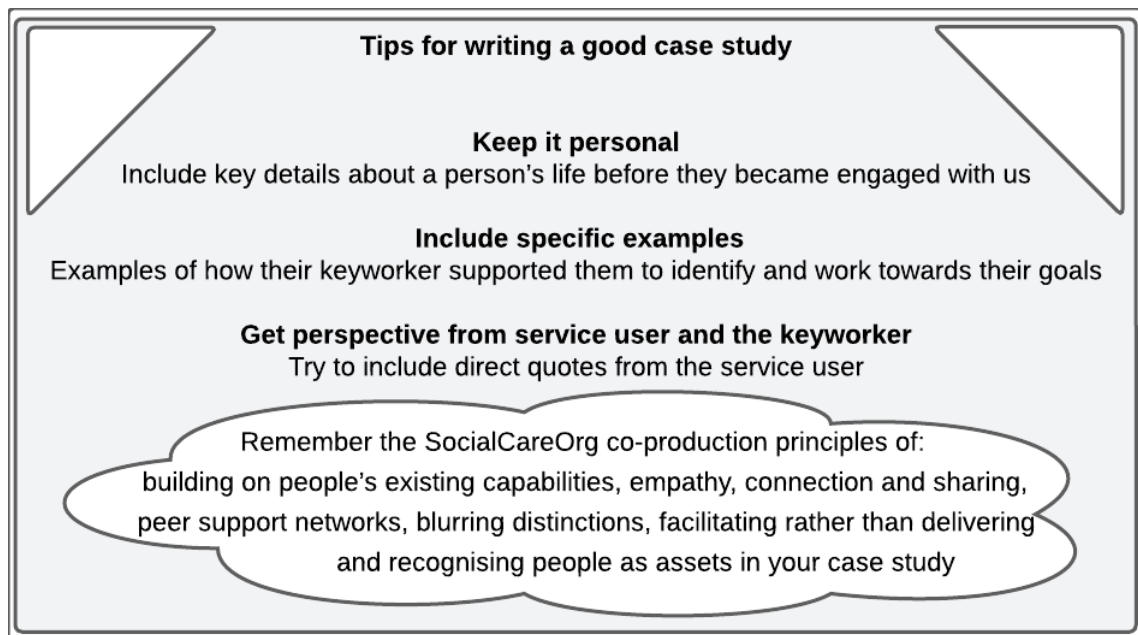and recognising people as assets in your case study

Figure 4-11: Example of a training slide for case studies (recreated)

All case studies that are compiled follow a similar structure. They narrate a service user's journey within the service and illustrate the impact the service had on their life. In doing so, the case studies also seek to demonstrate instances of 'co-production'. Case studies are written narratives with a number of verbatim quotes, as the Coordination Officer explains in an interview:

> So, these days we usually try to do a narrative in between. So, I say, the service user says in the quote, 'when I joined the service, my life was hell, I didn't haven't any' blah, blah. And then I'll say, 'also this user met with this worker and they had a support plan and then they'd agreed this'. And then, he says, 'I was in debt all the time', and then he says support worker spoke to the user and they agreed payment plan with this and this. So, I just try to categorise it […] like mental health, finance and debt, training and education, whatever comes out, relationships. Then you do move on. So, I usually do a small paragraph. If I have enough quotes, then I do a paragraph of what the keyworker did, like a narrative. Then a short paragraph of the quote, or a bit of the quote, that I can match to that, that describes that. (Interview, Coordination Officer, October 2020)

To facilitate the writing of 'good' case studies, SocialCareOrg organised an internal case study writing competition, which the first author observed. On the jury were the Engagement Officer from the IR team, a fundraising person, and a service manager who did ad hoc work for the head office. One of the objectives of the competition was to motivate service managers to write and submit case studies to the IR team, which

could then be used for different purposes, internal learning and training purposes, but also external purposes, such as using the case studies for the raising of new funds. The case studies that were assessed had been compiled by different services. At the competition, one juror gave one case study a high score because it demonstrated "much patience" towards a service user who had changed their mind quite a lot. Another juror agreed and noted the high degree of "person-centring", as "it is all in line with their wishes". On another case study, jurors noted the impressive in-depth work that had been done and the powerful nature of the quotes from the feedback of the service user, which "displayed SocialCareOrg's approach". The case studies that were evaluated at the competition were based on 'successful' cases of care work with individual service users, where the organisation could illustrate the 'good' work being done and the improvements it had led to.

Yet, within SocialCareOrg case studies are not only utilised for the demonstration of success and compliance with externally defined objectives. The IR team also compiles case studies to facilitate internal organisational learning and improvement. In this context, case studies are used to gain a deeper understanding of where and why certain things have gone 'wrong', to identify weaknesses, issues that can help explain why for instance certain outcomes were not achieved. Despite their different purposes, all case studies are composed in a similar manner, and they follow a similar dramaturgy. And, yet, each case study is built out of a unique set of experiences. As the Coordination Officer recalls in an interview:

> Case studies are repetitive, but at the same time they are all individual. Do you know what I mean? The structure is repetitive. But at the same time, they all tell an individual story. (Interview, Coordination Officer, October 2020)

Unlike the satisfaction survey, case studies do not seek to average or aggregate service users' voices. Rather, a user's voice and experience are recast in a format that seeks to illustrate individual experiences and outcomes in an exemplary, typifying manner. The compilation of case studies makes service users revisit their experiences, and service managers and service workers their work. The compilation of case studies requires in-depth engagement with a service user's story, their circumstances, and specific conditions, as the following excerpt from a case study illustrates:

> We were able to uncover a lot of information about L.K. during these months. L.K. has a long-standing history of family abuse, sexual abuse, severe mental health problems, and has personality disorders and learning difficulties. She has been involved with [redacted] social services since she was a child and is well known amongst multiple agencies in the area. Since 2016 alone L.K. has

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called the police 158 times. (Amended excerpt from an outcome report case study, January 2021).

At the same time, members of SocialCareOrg are painfully aware that case studies, as well as other means that are used to elicit and represent service users' voices – be it interviews, focus groups, spot check calls or the satisfaction survey – are, each in their own way, very limited. As the Quality Officer of the IR team recalls in an interview:

> […] you can spend a week, two weeks, a month dealing with a situation, whether that be a very serious incident or a mental health relapse, or something like a massive criminal court case. You can be really successful and you literally know you've walked home and changed someone's life forever, and it will not be assessed or picked up anywhere. (Interview, Quality Officer, January 2021)

On the one hand, such work is not assessed or picked up anywhere because of 'poor' case file writing, the lack of documentation. Service workers are "passionate about people", as the manager of the IR Team explains in an interview, "they help people, and usually that doesn't come in hand with filling out forms […] this is a constant challenge". On the other hand, the instruments used to capture the voice and experiences of service users are not well equipped to deal with the complexities of highly vulnerable service users, service users who have been traumatised, abused, and/or victimized. As we have shown earlier, such service users find it difficult to observe and make sense of their own experiences, or they do not want to respond to the questions asked, as they regard them as inappropriate, as not fitting with their complex circumstances. Also case studies are only a limited means to represent the experiences of such service users, as case studies tend to focus on 'successful' stories and require cooperation from the service user. Nevertheless, a lot of effort is invested in making the various feedback instruments 'work', not only for the organisation but also for the service users who are supposed to be at their centre.

In the above, we have shown how user voice is co-produced at SocialCareOrg at different moments and in different locations: in encounters between service user and service worker; processes of technically mediated data aggregation; the generation of performance reports; the compilation of case studies. Such processes of co-production are neither seamless nor frictionless. We have documented the struggles and different strategies organisational members apply to make users' voices "legible" (Scott 1998) and "useful" (Reilley, Balep, and Huber 2020) from the viewpoint of organisation – "describable and transcribable" as Foucault.(1979, 86) would put it, or "auditable" in

Power's (1997) terms. We have shown how such struggles and strategies are accompanied by scruples and doubts, and an active acknowledgement of the limits of the instruments used to elicit and account for users' experiences. We have also shown how the production of "organisationally useful" user feedback is not a one-way process of translation aimed at abstraction and standardisation. We have documented the curious tension between abstraction and individuation that accompanied the processes of co-production we observed. In the subsequent section, we discuss broader implications of our findings for 'the making up' of vulnerability. We also revisit our contributions to existing debates on 'making up users' (Young 2006) and user voice, particularly in the realm of user-oriented health and social care (Cooper, Graham, and Himick 2016; Pflueger 2016; Reilley, Balep, and Huber 2020; Wällstedt 2020).

4.5) Discussion and conclusion

Analysing the co-production of user feedback at different moments and in different, specific locations, we have paid attention to the 'making up' (Hacking 2002; Young 2006) of users in the interstices between concrete conversations, social exchanges, and wider forms of discourse, classifications, performance and auditability demands. Paraphrasing Hacking (2004, 278), we have sought to better understand "how the forms of discourse [in our case the social care discourse of co-production] become part of the lives of ordinary people, […] how they become institutionalised and made part of the structure of institutions at work." In doing so, we have sought to complement prior works (Graham 2010; Pflueger 2016; Reilley, Balep, and Huber 2020; Young 2006) that have examined the making up of users primarily "in the abstract", at a distance from those who speak (Hacking 2004, 278). We started with individual face-to-face exchanges and the "everyday doings of practitioners" (Wise 1988, 78) to develop an account of how the notion of feedback is interdefined in the process of co-producing the feedback that is demanded. Put differently, we have taken readers back to the 'real users' and the tensions and dynamics unfolding in the day-to-day encounters of users with the abstract categorisations and classifications that seek to make them up (Hacking 2004; 2002). Attending to such encounters enabled us to provide more in-depth insight into one of the core challenges of co-producing service user voice, which Pflueger (2016) emphasised: the tension between empowering users as persons equipped with a view and a voice, on the one hand, whilst, on the other hand, "stripping them of many of their individualising characteristics so as to make them knowable to organisations in terms that can be managed and improved" (Pflueger 2016, 18). We sought to provide insight into how this tension played out in the day-to-day life of a social care organisation, how it was dealt with, managed, and mediated.

In our analysis, we have shown how the co-producing of user voice is not a one-way process of abstraction, formalisation, and standardisation, aimed at moving away from the individual. We have provided insights into the complex processes in which actors moved back and forth between abstraction and individuation. Individual voices got lost, but were also retrieved and re-presented, for example, in the form of case studies. Attempts were undertaken to infuse individual user effacing accounting and reporting templates with what Roberts has termed 'intelligent accountability' (Roberts 2009). We have seen how user voice was not only made visible against a pre-determined set of categories, such as the categories of the satisfaction survey. Instead, we have observed instances of what Roberts called "active enquiry" – listening, asking questions, and talking (Roberts 2009, 962). Organisation members sought to elicit, capture, and re-present user voice through different forms and means (satisfaction survey, user forums, inspections, spot check calls). They sought to build rapport with services users; they tried to be emphatic and engaging. In doing so, the practitioners we observed exhibited a great deal of reflexivity. They were aware of the limitations of the accounting and reporting frameworks the organisation used – in many respects had to use – and, even if not necessarily successfully, they applied different strategies to deal with such limitations and to make working with vulnerable users possible.

Our findings cast a different light on what it means to produce "organisationally useful" (Pflueger 2016; Reilley, Balep, and Huber 2020) user feedback. They provide insight into the difficulties of accomplishing the production of "organisationally useful" user feedback. Further, they help problematise the very notion of "organisational usefulness" by drawing attention to its multiplicity and, at least some extent, indeterminate nature. We have shown that "organisationally useful" feedback can mean a great many different things. In our case, service user feedback was not only elicited and aggregated for the purposes of external reporting of organisational performance, but also for the purpose of demonstrating the successful accomplishment of co-production in the policy sense. Moreover, co-produced user feedback was utilised to facilitate internal organisational reflection and learning, which included the revisiting of organisational aims and objectives, including the objective of co-production itself and what it entails. Although the co-production of user feedback was at least in part aimed at making the experiences of service users knowable to the organisation "in terms that can be managed and improved" (Pflueger 2016, 18), we have seen that it was not necessarily always very clear what ought to be improved or managed better as a result of the feedback received. That in itself often needed to be worked out, made sense of, again and again, in different moments and situations of co-producing user feedback.

We have further shown that the co-production of user feedback is an extended, continuous, technically, and socially mediated process. We have traced different

moments of co-producing user voice from the very first encounter between service user and organisation member, to the representing and 'making up' of user experience in the finalised reports that were circulated within and outside the organisation in response to different, regulatory and other, demands for accounts of user feedback. In doing so, we have shed light on the complexity of "making things auditable" (Power 1996; 1997). We have examined the various challenges involved in the eliciting, documenting, and aggregating of "auditable" user voice. We have also highlighted the multiple, shifting, and mediated nature of the imperative of "making things auditable" itself. We have seen that what counts as legitimate and institutionally acceptable knowledge base of user experience is contestable and difficult to unambiguously settle. What counts as 'co-production' and 'valid', 'recognisable' user experience was not only externally defined, for example, by policy guidelines or regulations, or the categories of the satisfaction survey. It was also situationally negotiated, and amenable to reinterpretation. The "imperative of auditability" could thus be reworked and shifted, at least to some degree. Accounts of user experience came to oscillate between, on the one hand, externally imposed demands of auditability (Power 1996; 1997) and, on the other hand, more compassionate forms of accountability which sought to express and enact responsibility for others, and for each other (Roberts 2009).

We have examined problems and dynamics of co-producing user voice in a context of social care where service users are extremely vulnerable, having lived through traumatic experiences. We have examined how organisation members tried to deal with the vulnerability of such service users, when eliciting their opinions and experiences. Here, we have seen that the service users' vulnerability often limited their ability of articulating voice. Vulnerable service users had to be provided with various forms of assistance to formulate their opinions and to communicate their experiences in a way that could be understood, not only by the individuals with whom they interacted, but also the organisation. In this respect user voice was situationally co-produced – as a joint product of the interactions between service user and organisation member.

Further, we have seen instances of vulnerability being effaced or ignored. Many of the feedback instruments used, for example the instrument of the satisfaction survey or the user forum seemed to have been built on the assumption of an autonomous, non-vulnerable, independent service user, who would be able to exercise voice. Being aware of this issue, SocialCareOrg offered users assistance, the possibility of literally "co-producing" voice. Yet, despite such assistance, many voices could still not be reached, and the vulnerability of many remained invisible in the co-producing of user voice. To some extent, case studies were utilised by the organisation as a means to retrieve some of these lost voices and to make service users' experiences and vulnerability visible from a different angle. Yet, case studies, especially those which

sought to present 'successful' journeys of service users, tended to recast vulnerability in a different light: namely, as something 'manageable' and as a condition that could be overcome with the right kind of help and support. In so doing, the complexity of individual cases was necessarily reduced, and specific stories and experiences effaced. In many ways, such a finding should not come as a surprise, as representations of vulnerability can always only be partial. The co-producing of user voice is always steeped in power relations, in politics of inclusion and exclusion. As Foucault (1979) has reminded us, representations of vulnerability, as much as any kind of representation, do not only refer to reality, but they are operative in it. As he put it, "they form part of the dramaturgy of the real" (Foucault 1979, 78). Vulnerability itself, as a category of classification, is thus 'made up' and reworked in different moments of co-producing user voice.

In our analysis, on the one hand, vulnerability appeared as a general category applicable to all of SocialCareOrg's users. From the outside, for example, from the viewpoint of the Care Quality Commission, the independent regulator of health and social care in England, all of SocialCareOrg's service users would be classified as vulnerable. Our analysis also showed that service users who are vulnerable might be limited in their expression of voice. On the other hand, we have also shown that vulnerability is not invariable, and should also not be seen as an invariable personal trait or constraint. Indeed, activities of co-producing user voice were not so much informed and shaped by vulnerability as a subjective position. Rather, vulnerability was mouldable, and situation specific.

Although vulnerability can be seen as a general condition of being human, it plays out in a relational context (Butler 2005; 2006; 2016a). As Butler highlighted, vulnerability is "a relation to a field of objects, forces, and passions that impinge upon or affect us in some way" (2016a, 25). With the notion of co-production, we have sought to draw attention to dynamics and problems of such relationality. The notion of co-production helped us query and problematise the production of user voice as a situated, interactive process that is shaped by multiple, at times conflicting elements and demands. It also helped us question assumptions about user independence and autonomy and the very possibility of independently articulated user voice (Butler 2005; Roberts 2009).

Of course, many studies have examined accounting's involvement in the politics of voice before (J. Brown 2009; J. Brown and Tregidga 2017; Dewi, Manochin, and Belal 2019; Duval, Gendron, and Roux-Dufort 2015; Gallhofer and Haslam 2019; Kingston et al. 2020; Messner 2009; O'Leary and Smith 2020; Roberts 2009; Vinnari and Laine 2017; Vinnari and Vinnari 2022; O'Dwyer and Unerman 2010), and our contribution to

this immense and rich body of work, if any, can only be modest. Some of our findings may also not be that surprising. Yet, hopefully, we could nevertheless sensitise readers for the importance to take note of the day-to-day struggles involved in the co-producing of user voice. Drawing attention to such everyday struggles, the microdynamics of co-producing user voice in the interstices between the actual words spoken and the accounting and reporting frameworks within which they have to be incorporated, helped us underscore the relational conditionality of user representation and participation. We have highlighted the complex interdependencies that underlie the articulation of user voice, helping us thereby not only better understand what it takes to make accounting for the vulnerable 'work', but also to appreciate the value of provisional, unsettled forms of accountability, which leave room for doubt, and involve "an ethic of humility and generosity", as Roberts (2009, 968) put it.

4) Appendix

Time Breakdown (as Part of the Insights and Reporting Team)	Hours
In the office	209
In home office	223
In social situations	23
Total	455
Contact with users	of those ca 20%
Team meetings	of those ca 15%

Appendix 4-1: Organisational ethnography time breakdown
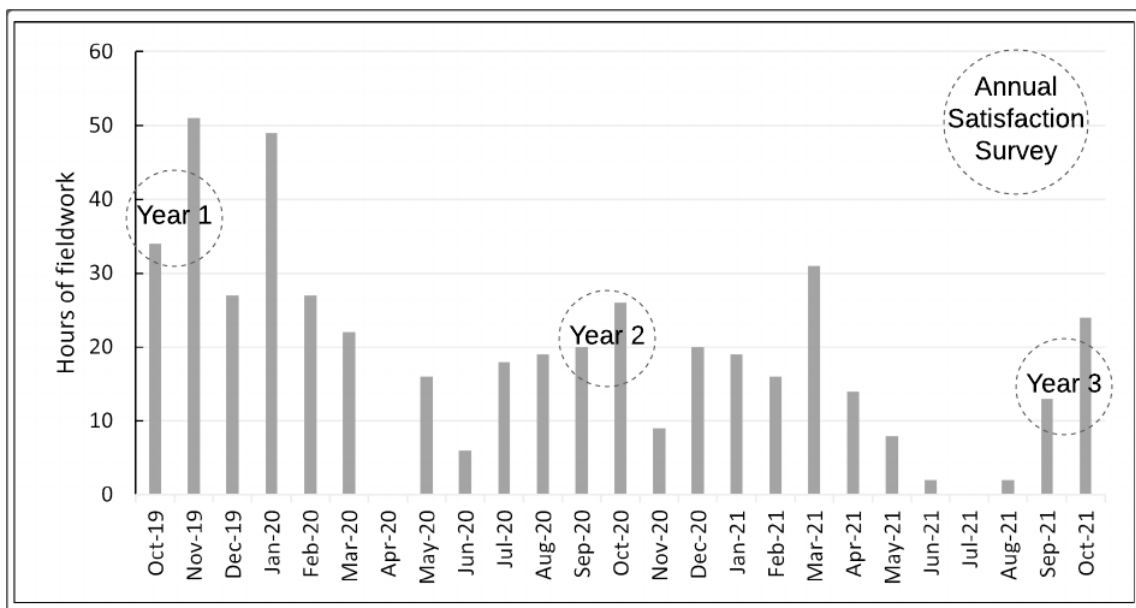
Appendix 4-2: Organisational ethnography time overview

Description of Files (as Part of the Insights and Reporting Team)	Number of Files
Internal audits	14
Case studies	5
Training and onboarding materials	18
Service standard development project	32
Internal newsletter on quality improvements	10
Job descriptions of roles in the organisation	49
Mental health outcomes project	17
Photos of the fieldwork	14
External CQC reports on the fieldwork organisation	23
Satisfaction survey and database	44
Tender documents	16
Data recording	20
Other data	23
Total	285

Appendix 4-3: Organisational ethnography material overview

Interviews inside the fieldwork organisation				
Job role	Length (min)	Date	Background	Demographics
Engagement Officer	60	October 2020	Legal Services	Male, 20s, Black British
Coordination Officer	75	October 2020	Elderly Care	Female, 30s, White European
Health Service Manager	60	October 2020	Health Care	Female, 20s, Asian British
Data Officer	90	December 2020	Academia	Male, 30s, Asian British
Head	60	December 2020	Statutory Services	Female, 30s, White European
Quality Officer	60	January 2021	Housing Services	Female, 30s, Asian British
Service Manager	50	February 2021	Housing Services	Female, 50s, White British
Care Manager	45	June 2021	Statutory Services	Female, 30s, White European
Engagement Officer	90	August 2021	Legal Services	Male, 20s, Black British

Appendix 4-4: Organisational ethnography interview overview

5) METHODOLOGICAL REFLECTIONS: RESEARCH PHILOSOPHY, ORGANISATIONAL ETHNOGRAPHY AND REFLEXIVITY

5.1) Research philosophy

This doctoral thesis set out to study what is occurring in the practices of social care organisations and broader social care policies. The aim of the project was not to arrive at objective, universal generalisations of the social care sector, rather, the aim of the research was to probe at the different meanings and practices in which accounting for vulnerability is implicated. The thesis is driven by an interest to understand the processes of accounting for vulnerability, and in particular how experiences of suffering and vulnerability are represented for different purposes, such as contract monitoring, quality improvement as well as how they may facilitate social care delivery. Once embedded in the fieldwork organisation, I became interested in how users are involved in the production of their own representations (Paper 3 'Co-producing User Voices') and in the design of the services they receive (Paper 2 'Dignifying Representations'). The more I engaged with the sector of social care, the more I was drawn to the social, economic and political context of social care services in the UK. In particular I was intrigued by how social care policy constructs vulnerability in different ways (Paper 1 'Governing Vulnerability'). I drew on the perspective of those working in the fieldsite organisation, particularly those who are involved in the various practices of accounting for vulnerability.

This part of the thesis presents methodological reflections that underpin this doctoral project. It first outlines the research philosophy before outlining the details of the organisational ethnography. The following sections provide more details about the data collection and data analysis than the individual papers allow. Lastly, this section presents some personal reflections to conclude the thesis as a whole.

5.1.1) Interpretive accounting research

This thesis approaches accounting research from an interpretivist standpoint (Chua 1986). In this, social reality is viewed as constructed, multiple and subjective, and meanings are conceptualised as negotiated, enacted and objectified in social practices (Chua 1986; Ahrens 2008; Gephart 2004; Power and Gendron 2015). Interpretive research aims to create an understanding of how meanings are created, conveyed, contested, circulated and transformed (Ahrens et al. 2008; Gephart 2004; Power and Gendron 2015), and "how social order is produced and reproduced" (Chua 1986, 615 Table 3 Dominant assumptions of the interpretive perspective). Within interpretive

research, communicating observations of empirical situations in response to research questions is both a descriptive task and a theoretical activity that links insights to existing explanatory concepts (Ahrens and Chapman 2006). As Andrea Mennicken outlines, one benefit of interpretive accounting research is that it

> […] helps translate narrow questions concerned with how specific aspects of accounting work (budgeting, target costing, etc.) into broader questions of social order, which are of wider academic interest and relevance. (Ahrens et al. 2008, 849)

Indeed, an interpretive approach to research invites researchers to consider how different settings shape accounting practices and it facilitates an understanding of accounting in the various social, organisational, and institutional contexts in which it is practiced (Hopwood 1983; Roberts and Scapens 1985; S. Burchell et al. 1980). The goal is to better understand the world from the perspective of those studied by providing 'thick case studies' and theories which can enrich understanding (Chua 1986; Pratt 2009). It is perhaps exactly the close engagement with accounting practices, by embedding in the context, observing the phenomena in question and inquiring about the complexity of people and processes, that is the strength of interpretive accounting research (Ahrens et al. 2008; Gephart 2004; Power and Gendron 2015).

5.1.2) Organisational ethnography

To best fulfil the demands of an interpretivist approach to my research goals, I chose organisational ethnography as the most appropriate methodology[35] (Lamont and Swidler 2014; Chua 1986). In organisational ethnography[36], researchers use ethnographic methods to understand work in organisation by gaining access to those involved in it[37]. The core premise of ethnographic approaches, which make them

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[35] I understand organisational ethnography as a methodology. In this, I align with Watson who argues that organisational ethnography is more than a method, rather is "a genre of social science writing" (Watson 2012, 16), particularly because (organisational) ethnography can include many different methods and is more an approach to the whole research process.

[36] The lines between ethnography, organisational ethnography and participant observation are blurred and much contested (Gephart 2004; Czarniawska 2017; Watson 2012; Blomberg and Karasti 2012). Boundaries are often drawn along the lines of length and intensity of engagement, degree of participation versus observation, and the goal of the research (Ciuk, Koning, and Kostera 2018). While I understand my research as 'organisational ethnography', other researchers may give a different label to this research due to their different background, discipline, and frame of reference.

[37] An organisation in this context is loosely defined as a bureaucratically structured formal organisation which is part of a larger social context (Ybema et al. 2014; Neyland 2009b; Watson 2012).

particularly suitable as a method for interpretive approaches, is that phenomena are studied within their natural contexts through a variety of data collection methods. Organisational ethnography enables researchers to investigate people, objects, norms, discourses, programmes, processes, practices, technologies, structures, and their interactions (O'Doherty and Neyland 2019; Czarniawska 2017) which makes it particularly suitable for investigating accounting practices and processes in its organisational and social context (Hopwood 1983; Chua 1986; Langley and Abdallah 2011).

Organisational ethnography is a flexible research process which is responsive to changes as the researcher develops new ideas or the field evolves (Neyland 2009b). By getting involved in the day-to-day activities and practices of an organisation in a two-year part-time engagement, I learned "what it is to be rather than to see a member of the organisation" (Van Maanen 1979, 539). Compared to more traditional ethnographies in different cultures, I was more familiar with the setting: I had the opportunity to prepare for the fieldwork by reading education materials for social care workers and social commentary on the social care sector, and thus was aware of the formal purposes of charitable organisations, common work practices, and accounting protocols for service monitoring and reporting (Ahrens and Chapman 2006; Van Maanen 1988). Furthermore, given that organisations are less immersive cultures than the settings of traditional ethnography, such fieldwork can be conducted without full immersion. The researcher, like staff, can leave the organisation after work and live a different life outside (Ciuk, Koning, and Kostera 2018).

While ethnographic research was originally established in anthropology[38], it is a popular method in sociology (Culyba, Heimer, and Pett 2004), and is becoming popular in organisation studies (O'Doherty and Neyland 2019; Ybema et al. 2014; Czarniawska 2017). Indeed, in business schools, ethnography is increasingly used to explore more local settings, including in organisations, "to provide insights into complexity, paradox and ambiguity" (O'Doherty and Neyland 2019, 453) rather than whole societies and cultures. Calls for studies on accounting in context go back to the first editorial of *Accounting, Organizations and Society* (Hopwood 1976), and early pioneers in ethnographic approaches in the study of accounting have provided strong cases for such research (Pentland 1993; Ahrens and Dent 1998; Jönsson and Macintosh 1997). Progressing from initial field studies to in-depth case studies, in recent years

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[38] Historically, ethnography was practiced by anthropologists to study foreign cultures with the aim to describe and explain an unfamiliar social world to audiences 'back home'. From the outset, there was much variation within ethnographic work, but, at a rudimentary level, fieldwork-based ethnographers immerse themselves in the social world under study for a prolonged time, observing behaviour, listening, asking questions and learning to live and think like the people under observation (Van Maanen 1979).

organisational ethnography has been celebrated as an approach to understand accounting in context (Gendron and Rodrigue 2021; Kalyta and Malsch 2018) with studies advancing the field by paying attention to previously less explored dimensions of accounting practices (Amslem and Gendron 2019; Le Theule, Lambert, and Morales 2021). Furthermore, calls for papers in recent years have demonstrated interest in ethnographic accounting research (Matt Bamber and Tekathen 2022; Cordery, De Loo, and Letiche 2021).

In contrast with more traditional ethnography, organisational ethnography emphasises mundane work practices and processes, and the technologies or artefacts involved in organising (Ciuk, Koning, and Kostera 2018; Czarniawska 2017). Furthermore,

> [Organisational] ethnography also shows how multiple realities can co-exist in organisation such that management can synthesise or maintain worlds that are simultaneously predictable and ordered *and* overwhelmed by chaos and uncertainty. (O'Doherty and Neyland 2019, 453 emphasis in text)

Thus, organisational ethnography may be particularly useful for understanding how actors (re)act when organisations navigate ambiguities and paradoxes, such as those that emerge when people seek to account for vulnerability in a social care setting. More specifically, this organisational ethnography was hoped to bring the following benefits to the study of 'accounting for vulnerability': Firstly, by approaching the organisation with 'curiosity, respect and inquisitiveness' over a prolonged time (Ciuk, Koning, and Kostera 2018), organisational ethnography allowed me to see how meanings emerged, were contested, and temporarily stabilisied in accounting. Secondly, an ethnographic case study design allowed me to witness the dynamic interactions between different actors in the organisation. Because of the extended period of day-to-day engagement in the organisation, I experienced how different programmes and discourses, such as quality and vulnerability, were made sense of in the organisation. The organisational ethnography provided an opportunity to develop a nuanced understanding of articulated and implied, formal and informal, emotional and intellectual processes from the perspective of the members of the organisation. Thirdly, it enabled me to link different levels of analysis by connecting "the ambiguities and obscurities of everyday life in organisations" (Watson 2012, 20) with broader social and organisational context.

Key advocates of organisational ethnographies argue that it not only allows a focus on micro interactions, but also enables organisations to be linked to larger societal concerns through a focus on practices (Nicolini 2009; O'Doherty and Neyland 2019; Watson 2012; Ciuk, Koning, and Kostera 2018). For example, my organisational ethnography connected local practices of quality measurement and reporting to the

broader contexts of neoliberal governing of services, and local ideas of user involvement to the broader social dynamics of vulnerability. Fourthly, an organisational ethnography provided the frame in which to draw on different data collection methods, such as observation, participation, interviews, and document analysis, which are all common to organisational ethnographic work (Watson 2012).

5.1.3) Feminist influences

This doctoral research was informed by feminist approaches in the hope to better capture the ongoing recursive and material processes of accounting for vulnerability. Feminist standpoint theory was of particular importance, as it recognises the importance of lived experience (Haraway 1988; Hekman 1997; Harding 1993; Hesse-Biber 2012). This theoretical stance views ethnographic methodology as a means to enable an appreciation that "knowledge and truth are partial, situated, subjective, power imbued, and relational" (Hesse-Biber 2012, 13 refering to Haraway 1988). Building upon this, the production of knowledge as a culturally, socially and historically embedded activity is captured in the concept of 'situated knowledges' (Haraway 1988; Harding 1993). As such, a "feminist thinking and practice require taking steps from the 'margins to the centre' while eliminating boundaries that privilege dominant forms of knowledge building" (Hesse-Biber 2012, 3). This is particularly relevant for research pertaining the experiences of vulnerability which are deeply personal and seldomly heard. The fieldwork showed that attempts to account for vulnerability are tied up in precarious balances between objectifying and making space for expressions of subjective experiences. Similar challenges appear in researching such practices of representing marginalised voices in formalised accounting. Thus, throughout my observations and analysis I tried to unearth subjugated knowledge by being attentive and receptive to what seemed meaningful to the person under observation.

Drawing on feminist approaches informed this doctoral research in three ways: case selection, non-exploitative research practice, and reflexivity on power positions. Firstly, feminist researchers highlight the need to ask new questions, pay attention to marginalised communities, to contribute to democratic projects, and seek social change and transformation (Hesse-Biber 2012; Hesse-Biber and Leavy 2007). Thus, I chose a case in which social justice and humanity is at stake in order to shed light on marginalised communities and the organisations that attempt to help vulnerable people. Secondly, at the core of feminist research praxis is the ambition to conduct non-exploitative research (Oakley 2015; Haraway 1988; Hesse-Biber 2012). Given that informed consent in ethnographic research is complicated, the well-being of organisational members in relation to the research was integral. Thus, I proceeded

carefully in the data collection, for example by following leads from participants on whether they wanted to engage with me, by primarily relying on reflections of participants which were shared freely without prompting, and by paying attention to participants' stress levels before approaching them for research-related activities. Furthermore, I undertook many tasks and projects to contribute non-extractively to the organisation. Much of the data will never be explicitly used in any research output as many tasks were solely conducted with the organisation's interest in mind. In particular, during the Covid-19 pandemic I took on mundane but labour-intensive work in order to provide assistance to the organisation (such as transferring survey documents into databases, spellchecking reports, and doing feedback calls).

Thirdly, feminist approaches stress the relevance of positional power and emphasise a need to engage in reflexivity. Reflexivity is advocated for as a bridge between understanding knowledge as contextually and historically grounded and linguistically constituted, and understanding it as abstract, analytical, philosophical research output (Mauthner and Doucet 2003). A continuous process of reflexivity in this research helped to keep in mind what is at stake in the specific context when abstracting findings, and guided the directions which theorising took – towards premises on which subject notions are based (Paper 1 'Governing Vulnerability'), towards dignifying representations (Paper 2 'Dignifying Representations') and towards coproducing voices (Paper 3 'Co-producing User Voices'). Strong reflexivity also underpins practicing feminist standpoint theory (Hesse-Biber 2012; Hesse-Biber and Leavy 2007; Mauthner and Doucet 2003). Thus, one of my ambitions was to authentically present the individual participants and the field, respecting and considering their concerns throughout the analysis and writing (Ciuk, Koning, and Kostera 2018; Mauthner and Doucet 2003; Schwandt 2007). Throughout my analysis, findings and insights were discussed with participants, and interviews were conducted to establish and clarify a common social understanding. It also meant that the selection of data and which issues to problematise was considered not only in light of academic concerns but also the privacy of participants. The hope is that a concern with feminist approaches to research helps to go some way from the "margins to the center" (Hesse-Biber 2012, 3). With that, I do not intend to position myself as a spokesperson for silenced people, something Deleuze and Foucault term the 'indignity of speaking for others'. Instead I hope to illustrate some processes by which the stories of the vulnerable are told, formatted or silenced (Lehman 2019; Preston and Oakes 2001).

A few words should be said about formal quality criteria. While there are many different ways to categorise and assess the quality of qualitative research (for example Gioia, Corley, and Hamilton 2013; Bryman and Bell 2015; Lincoln and Guba 1986), there are

only few established criteria for ethnographic studies.[39] For this qualitative interpretive thesis I consider the notions of trustworthiness and authenticity particularly relevant quality criteria for data collection and analysis (Lincoln and Guba 1985; Schwandt 2007).[40] Trustworthiness and authenticity are enhanced by the notion of reflexivity which captures both the 'fair' representation of viewpoints and the researcher's responsibility towards participants (Ciuk, Koning, and Kostera 2018; Mauthner and Doucet 2003). In addition to these overarching quality ambitions, in each individual paper, special attention is paid to the notion of 'fit'[41] between theory, research question, methodology, methods and data (Ahrens and Chapman 2006; Suddaby 2006; Gephart 2004).

5.1.4) Ethical research practice and researcher responsibility

Given my ethical responsibilities and obligations towards participants, I took great care to prepare myself for fieldwork. Before engaging in the field, I attended workshops on suicide prevention, and mental health first aid which helped me to deal with sensitive situations. Once I had access to the field, I completed advanced safeguarding training for adults and children. Throughout the fieldwork, I also read widely about social care and trauma therapy to familiarise myself with the setting. In particular, I found guidance on coproducing with service users helpful, such as 'Seldom heard - Developing inclusive participation in social care' (Social Care Institute for Excellence 2008). It helped to develop a clearer idea of the potential ethical implications of my research,

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[39] Because quality criteria for ethnographic studies are considered vague, some instead suggested that articulating research strategies and best practices would be more beneficial (Neyland 2009b; Ciuk, Koning, and Kostera 2018; Ybema et al. 2014; Van Maanen 1988). These texts emphasise that there are no strict rules or 'normal' ethnographic processes but still outline some suggested approaches which are based on a mix of very practical mundane seeming guidelines and overarching ethos for the process of conducting ethnographic research, as well as quality criteria for high quality ethnographic research output.

[40] Trustworthiness criteria, based on Guba and Lincoln are commonly applied as they are considered "analogs to 'scientific' understandings of conventional notions of internal validity (credibility), external validity (transferability), reliability (dependability), and objectivity (confirmability)" (Schwandt 2007, 12). As such, they have been called into question for their usefulness for research which carries assumptions of socially construction. In response, Lincoln and Guba developed authenticity criteria, namely fairness, ontological authenticity, educative authenticity, and catalytic or tactical authenticity (Schwandt 2007; Lincoln and Guba 1986) which in their view respond better to critical research. Indeed, the authenticity criteria somewhat align with feminist research ambitions as they require of high-quality research to strive for fairness of the representation of viewpoints, political impact and participant benefit.

[41] The notion of 'fit' is based on the assumption that "problem, theory, and data influence each other throughout the research process. The process is one of iteratively seeking to generate a plausible fit between problem, theory, and data" (Ahrens and Chapman 2006, 836). At the same time, paying attention to fit means that data and the field is restrictive in that it determines what insights are feasible, so what can be said from the data (Flyvbjerg 2006).

and to think of harm mitigation strategies. This helped me to stay calm when users cried, became aggressive or withdrew from interactions.

In my spare time, I began to volunteer for a domestic abuse shelter and interacted face to face with women in their safe house. Thus, I became familiar with the safety concerns and protocols in social care settings which helped me to better understand my fieldsite organisation. Further to this, I sought out reflective interactions with researchers who work in psychiatry. This helped me to be sensitive and recognise my own limits when researching and interacting with participants.

Throughout my doctoral research, I was guided by ethical principles, formal codes of conduct[42], and the University Ethics review board (Neyland 2009a). Research ethics is important for both participants, in that harm should be avoided, and researchers, as their moral integrity needs to be protected. As my research and fieldwork evolved, I went through several updates on the ethics forms: an initial approval in May 2019, an NDA update in September 2019, a Covid update May 2020, and a security update in May 2021. Thus, I was in regular exchange with the LSE Ethics committee to have expert guidance. Further to this, I completed workshops in participant observations by the LSE Methodology department and attended external workshops on ethnography which supplemented the formal ethical research guidance.

As some of the data I collected is highly sensitive, great care was taken to keep it safe. Physical materials were stored in a secure locked cabinet in the office. My Data Management Plan (REC ref. 000971) was approved in June 2019 and has since been anonymised and used by the LSE as an example for other research students. The anonymised data, e.g. transcripts and analysed data in working documents, were stored on the LSE OneDrive, while identifiable data, e.g. recordings, were stored in the LSE local H:Space. In addition, master copies of my original data were stored on a hardware-encrypted USB storage device which was kept in a locked storage space in the office. This was only accessible with a key card in an LSE building under LSE security services. Furthermore, the LSE IMT will be used for long term data storage, as it is a managed storage with automatic backup provided by a trusted provider. Since my research involved making audio and video recordings of interviews and taking photographs as part of the participant observation, there is always a risk that data security breaches could compromise the confidentiality and anonymity of participants. To avoid this, data were immediately anonymised wherever possible, e.g. photos edited to black out names or identifiable details, and pseudonyms allocated to interview

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[42] For example, the Academy of Management (AOM), Code of Ethical Conduct: www.aomonline.org; British Sociological Association (BSA), Statement of Ethical Practice: www.britsoc.co.uk/bsaweb.php? link_id=14&area=item1 [Accessed: 13th January 2022].

transcripts in place of real names. Generally, notes were taken using pseudonyms whenever feasible, and the real names of any users of the organisation were never recorded to ensure that their identity could be protected.

5.2) The site of the organisational ethnography

The fieldwork organisation is a medium-sized charity in England, called 'SocialCareOrg' hereafter in line with the NDA. This research focused on one organisation in order to be able to address 'how' and 'why' questions in great depth by investigating different phenomena in their real-life context and drawing on multiple sources of evidence (Eisenhardt and Graebner 2007). The case organisation was selected based on the expectation that it might be a 'typical' social care organisation in which accounting for vulnerability would 'most likely' take place, and therefore permit logical deduction which would hold for other organisations too (Flyvbjerg 2006).

5.2.1) Introducing SocialCareOrg

SocialCareOrg, is a social care not-for-profit organisation, which was founded several decades ago and has expanded its service offer since its inception. The organisation has seen a substantial growth of income in last few years. Today, SocialCareOrg can be classified as a 'Major' charity within the income bracket of £10m to £100m. As is typical for social care organisations, most of the income comes from commissioning and grants and a small proportion from donations. The organisation's income and expenditure roughly match. The organisation's main expenditure is permanent and agency staff cost which is typical for the labour-intense sector of social care. The second largest expenditure is administrative costs. During the timeframe of the fieldwork the organisation supported between 10,000 – 20,000 users annually. It engaged around 500 - 1000 volunteers and the employee head count moved between 500 – 1000 annually.

The business model of SocialCareOrg is typical for the sector; income is primarily raised from commissioned contracts which come in different durations and sizes. SocialCareOrg is commissioned to deliver services by several central government departments, regional bodies, and local authorities. In some contracts, the organisation is paid based on their performance and thus needs to demonstrate satisfactory performance in order to get paid the full amount. The organisation survives by retaining current commissioned services and winning new tenders for service contracts. As is usual for many organisations entangled with different funders, the organisation seeks to build relationships with commissioners. Managers are in regular meetings with

commissioners in which contracts are monitored and discussed. They also invite commissioners and funders to visit services in order to demonstrate the impact services have on users. The general approach of the organisation is to collaborate closely with commissioners to create high quality services within the limited funds available.

SocialCareOrg is deeply embedded in the UK social care sector's commissioning and outsourcing networks. Within these interlinked networks, the organisation collaborates with Statutory Services, and other national and local government agencies as well as charitable foundations. SocialCareOrg acts both as a sub-contractor and sub-contractee. It means that the organisation is in close collaboration with other organisations and is simultaneously in competition with such organisations within tender processes for new contracts. As other organisations in the sector, staff at SocialCareOrg are concerned about the effects of austerity politics increasing financial pressures on the organisation while alleviating need of the people they serve. To better understand the SocialCareOrg in its regulatory, social and economic context, this will be briefly outlined next.

5.2.2) Regulatory, social, and economic context of the social care sector

In the UK, social care providers are monitored and controlled by regulators[43] under the government stipulation that services ought to be effective and efficient, continuously improve quality and innovate their service provision (Department of Health and Social Care 2021b). While there are multiple discourses in social care (Paper 1 'Governing Vulnerability'), I draw attention to a specific discourse of person-centred care (for the debate in social care on this see Ferguson 2012; 2007; Duffy 2013). In recent years, this discourse led services to arrange their care provision around the user of the care (Social Care Institute for Excellence 2009; Department of Health 2012; Department of Health and Social Care 2021b). For example, services are commissioned based on criteria which reflect such user-centrism or personalisation. This links mundane service delivery in SocialCareOrg to a wider social and political objective to provide tailored care to all. It reflects the ideal that high-quality services ought to cater for customers who make autonomous decisions about their individualised care (Wällstedt 2020; Amslem and Gendron 2019; Chenhall, Hall, and Smith 2017). I discussed such discourses earlier in the thesis when I described the different discourses that outline

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[43] For example, the SCIE (Social Care Institute for Excellence) was found in 2001 as a quality improvement agency, the CQC (Care Quality Commission) was established in 2009 with inspection functions, and NICE (National Institute for Health & Care Excellence) was formed in 2013 as an Executive Non-Departmental Public Body. These institutions regularly publish guidelines and best practice standards.

what constitutes good care and define vulnerability (Paper 1 'Governing Vulnerability'). In these methodological reflections, it is only necessary to note that such discourses are widely recognised in the fieldwork organisation.

Since the 1980s an onset of pressure for making public services, including community care organisations, more accountable and transparent has been observed. This is particularly apparent in an increasing capacity of organisations for self-analysis and for making them auditable. In the late 1990s and early 2000s, non-profits were expected to be more 'professional', bureaucratic, formal, and efficient. Increasingly towards the 2010s, non-profits were envisaged to be more accountable, communicative, demonstrative, transparent and effective in providing services to the public. Empirical studies have found the spread of a series of routines, collectively referred to by some as bureaucratic management or New Public Management, such as strategic planning, internal performance assessments, KPIs, financial auditing, and turning to consultants for managerial advice (Hwang and Powell 2009; Munro 2004; Hall 2012; Bromley, Hwang, and Powell 2012; Khieng and Dahles 2014).

Since SocialCareOrg is reliant on governmental funding, it has to win competitive tenders for local care contracts. This means it is essential for the survival of SocialCareOrg to demonstratively comply with the discourses of person-centred care and with legitimate charitable practices. Especially the financial pressures on non-profits to adopt the dominant (performance) discourses and practices has been well-documented in the accounting literature (Ebrahim, Battilana, and Mair 2014; Banks, Hulme, and Edwards 2015; O'Dwyer and Unerman 2008; Gray et al. 2006; Wällstedt 2020). Performing these practices encouraged a more business-like mindset focused on internal capacity building, revenue generation, and organisational self-preservation in the Third sector. These practices also influence how non-profit organisations, like SocialCareOrg, make the discourses in care operable; how they demonstrate the outcomes and quality of the services they offer and how they balance this with the requirements to be efficient and 'business-minded' (Munro 2004). I came to realise that, even if not directly observable in the organisation, such concerns with the trends in the Third sector, significantly shaped the broader frame in which the IR team members related to their work; as the tools they employed and the language they used reflected the business shift.

Another important contextual factor is that SocialCareOrg operates in an underfunded care sector. Despite short-term ring-fenced funding for adult social care, there is a funding gap in the provision of social care which is expected to further intensify due to an ageing population (House of Commons Library 2022a; 2022b). The underfunding also means that there is a constant pressure and crisis mindset in social care services,

and that social care provision is always a bit too tight, a bit too strict access and a bit too little (Dowling 2022). For example, a Commons Library Briefing illustrates that

> […] local authorities have sought to protect social care budgets and relieve funding pressures through local efficiency initiatives and cuts to other service budgets. However, as the scope for savings reduces, local authorities are having to manage social care funding pressures by other means, including service reductions, smaller care packages, stricter eligibility criteria, and reducing the prices paid to providers. (House of Commons Library 2019, 3)

I did not conduct research on the impact of the financial situation in the social care sector. Therefore, I am not well positioned to comment on the impacts of austerity on social care provision and delivery. However, I do agree with previous research (Rottenberg 2021; Dowling 2022; Dowling and Harvie 2014; House of Commons Library 2022b) that such financial pressures are likely to exaggerate the need of vulnerable people and reduce the resources available to alleviate such need. Undeniably, austerity politics has created a crisis in social care.

Furthermore, adult social care is a common theme in the UK media landscape, with recent news and comment pieces from the BBC titled: "Social care 'national scandal and disgrace'" (March 2019), "Norfolk care home shut down after damning CQC report" (January 2020), and "Drumbrae Care Home in Edinburgh ordered to make urgent improvements" (January 2020). News stories like these, together with prominent failures such as Whorlton Hall 2019, put pressure on the government to improve social care provision. So, while giving space to service providers to innovate, the government still needs to assess and rate services to fulfil its duty of care. Thus, service providers are regularly audited by the government (Munro 2004). Such pressure of regulatory inspections and public attention is felt by staff (Carey 2012; Randall and Munro 2010; Golightley and Holloway 2017): front line workers are concerned about legal repercussions and the organisation is concerned about their ability to demonstrate high quality and compliance (also compare to Garfinkel 1967). This organisational ethnography focuses on the team mainly responsible for the monitoring and reporting of service quality, in particular with the involvement of users.

5.2.3) Access and consent procedures

To gain access to the fieldsite organisation, I first applied to be a volunteer in SocialCareOrg's fundraising team — a role which had been advertised online. In the

application motivation letter, I explained that I would like to volunteer in the headquarters as part of my PhD studies. Following my initial interviews with the Director of the business directorate, I was allocated to the performance and information team as that was deemed a better fit. In retrospect, I am very happy that I was guided in this direction, as the IR team works predominantly on management control and performance management. A non-disclosure and confidentiality agreement were produced together with the Director and Head of the IR team and signed by all parties. Like all volunteers at SocialCareOrg, I completed safeguarding, data protection, and induction training as part of my onboarding. After receiving an email account, I was introduced to the rest of the IR team by the Head (Figure 5-1).

Tue 10/15/2019 9:13 AM
From: Head Insights and Reporting
To: Coordination Officer, Engagement Officer, Data Officer, Director, Author

[…]
[author] is formally a volunteer in SocialCareOrg but she is also a PhD student at the London School of Economics and Political Science in the Accounting Department. She is doing research with focus on how accounting systems are used in value-based organisations. She is interested in how people make meaning of and interpret accounting numbers, from impact measurement over tracking systems to external reporting to the government, funders and competitive tender processes.
While volunteering with us [author] will be collecting some data for her research. She is primarily interested in forms and templates, and how we use the data we collect.
[…]

Figure 5-1: SocialCareOrg's introduction email (recreated)

Thus, the team members with whom I would spend the next two years were informed in writing about my involvement before our first interaction. Given that consent by the team members was not proactive and written, I offered to exclude stories and information from the study, at the discretion of the organisation members, if this information was deemed too confidential, precious, or uncomfortable to share widely (Neyland 2009a; Hesse-Biber 2012).This was at times taken up by the organisation and hence some details have stayed off-record.

Written informed consent is generally considered best practice, because it provides participants information and the agency about whether or not to engage in research (Neyland 2009a). Yet, this was not possible for all participants in my ethnographic study because written informed consent is too disruptive and not practically feasible in the fast-moving, resource-stretched organisation. Thus, the notion of consent for different participants was a concern in this research.

I did not provide individual staff members of the organisation, such as key workers and service managers, with an information sheet or an individual consent form as it would have been prohibitively disruptive to my organisational ethnographic research. Instead,

I developed several tactics to ensure ongoing consent throughout my involvement in the organisation. Firstly, before attending any new group meeting, I asked the organisers whether I could partake and informed them about my role as a volunteer-researcher on the medium of interaction, i.e. via chat, email or in person. If allowed to partake in sessions, I introduced myself as a researcher who does volunteer work and indicated an openness to discuss my research. This was occasionally taken up by interested staff members. Further to this, I was referred to by some members of the organisation as 'the volunteer-researcher' or 'trusted special volunteer'. I took this as confirmation that I was successfully transparent about my hybrid researcher-volunteer role. In moments when my efforts to clarify my role as a researcher failed — for example, when members of the organisation mistook me for a staff member — I clarified that I was a volunteer who also did fieldwork for her PhD.

As part of my ethnographic work in the headquarters of a charity which supports vulnerable people, I also interacted with users – over the phone, in person, through their writing and by what is written about them. The users were not aware that research was taking place. Written consent and information sheets were deemed inappropriate by the organisation and regulatory guidance (Social Care Institute for Excellence 2015a; 2022). While I was initially uncomfortable with the lacking formal consent process, I came to agree with the organisation. In this particular group of users many have anxious relationships with administrative forms and struggle with completing paperwork. Moreover, many users have low reading and writing skills, and only a basic understanding of English. Thus, accessible language was used when communicating with participants. In some interactions professional translators, who were provided by the organisation, helped to bridge communication gaps. Further, in interactions with users who have limited mental capacity (Social Care Institute for Excellence 2012c; HM Government 2005), social care workers were present to ensure the safety of users and support making their voices heard. Importantly, I only spoke to users of the organisation as part of my volunteering tasks. Users were not pressured into interacting with the IR team (Paper 3 'Co-producing User Voices') or taking part in consultations (Paper 2 'Dignifying Representations') as all contact with users is based on an opt-in, rather than opt-out, process. My research did not change the questions users were asked or how they were contacted; and it is unlikely that they noted that they were not speaking to a 'full volunteer'.

Some parts of this thesis are based on staff's and users' stories and verbatim quotes. As far as possible, quotes are in original speech, including grammatical errors, incomplete sentences, and incoherencies. I have added words in squared brackets where the context provided relevant information and where abbreviations were used. When people were referring to others by name, I replaced it with their title. All names

used are pseudonyms. Throughout this thesis, when larger excerpts are provided, I have amalgamated different interactions to protect the identity of users and staff. However, I am aware that some staff member's identities cannot be disguised for those working in the organisation; but they are the individuals who most explicitly consented to taking part in my research.

While the main focus of this thesis is different accounting processes, I am also interested in providing readers with a glimpse into the lived experiences of both staff and users in social care. In particular the stories of users, that I draw on in this thesis, are stories of vulnerability, suffering and trauma but also of hope and human connection. And it is of great importance to me to reflect these in a holistic sense, and evoke emotive responses by readers, in order to facilitate emotional and intellectual understanding of what is at stake in accounting for vulnerability.

5.2.4) Embedding in the Insights and Reporting (IR) team

When I walked up the stairs to the head offices during my first days of the fieldwork, I often caught myself worried about fitting in, anxious whether I could do the tasks expected from me, and excited at the prospect of having found an interesting fieldwork site. My organisational ethnography was meant to take place in the Insights and Reporting (IR) team which is one of the support functions in the headquarters (Figure 5-2). It is located in the Business Directorate (see the organigram in Paper 3 'Co-producing User Voices).

> **Who we are: Insights and Reporting team**
> "The team puts in place quality assurance processes to make sure that all of our services are as good as they can be for the people that they support. The team also provides support and training for operations staff to help ensure that all of our services comply with SocialCareOrg standards and the contractual requirements of the funding authorities. (…) Crucial to this is the Engagement programme which aims to ensure that beneficiaries' voice is at the heart of theorganisation. This is achieved via visiting services to collect feedback, circulating organisation-wide satisfaction surveys and training beneficiaries to become involved in our quality assurance processes e.g. inspections, interview panels, approving policies etc. This helps our services to involve beneficiaries in their cycle of improvement, share good practice, enabling the service to become user-led and ensure high standards of support are upheld."
> *(Intranet SocialCareOrg, August 2020)*

Figure 5-2: Intranet Insights and Reporting team description (recreated)

The IR team runs the internal monitoring, internal quality improvement, and external contract reporting of the organization. Their daily work is also linked to various frontline care services. At the beginning of my fieldwork, I was guided by an interest in tracing accounting numbers and narratives as they are constructed, contested, made meaningful, and circulated through the organisation (Neyland 2009b). As an earlier

email (Figure 5-1) illustrated the team was also informed about this interest; thus, I was invited to meetings which seemed relevant by team members and was allocated tasks related to these interests. Throughout the two-year data collection period from October 2019 to October 2021, I established myself as part of the IR team. The following Figures of the ethnographic work illustrate that I gradually became less of a stranger and became integrated into the fieldsite organisation (Lincoln and Guba 1985; Schwandt 2007).

'Engagement Officer' approached me for help with an excel file to tidy it up, 'director' came over and asked for my availability for the deep dive project. Got new access to documents via 'Data Officer'. The manager of a mental health service came over to discuss the graph visualisations and asked whether I can finish them this week. I feel appreciated here.
(fieldwork notes, December 2019)

Figure 5-3: Integration into the team (fieldnote)
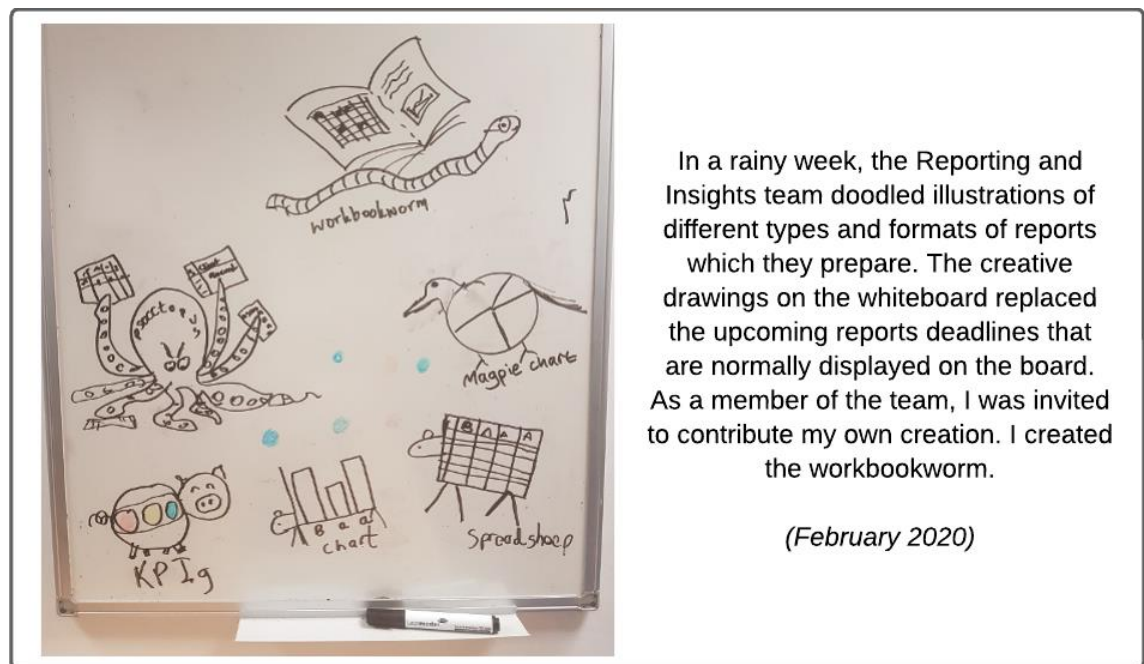
In a rainy week, the Reporting and Insights team doodled illustrations of different types and formats of reports which they prepare. The creative drawings on the whiteboard replaced the upcoming reports deadlines that are normally displayed on the board. As a member of the team, I was invited to contribute my own creation. I created the workbookworm.

(February 2020)

Figure 5-4: SocialCareOrg's office environment (photo and fieldnote)

Figure 5-3 and Figure 5-4 seek to illustrate how I participated in daily life at the organisation as a 'participant-as-observer' or 'observant participant' (Van Maanen 1988; Moeran 2014) while members of the social setting were aware of my status as a researcher. As a volunteer, I could interact with organisational members through their daily work and observe their interactions with each other and with the systems they used. Initially, I could ask naive questions and enquire about what was otherwise taken for granted in the organisation, as I was perceived as unthreatening. Over the months, as trust grew, I received increasingly greater access to the organisation's systems to better understand how it works. I also learned about organisational members' private

lives and opinions. For example, staff confided in me their annoyances and frustrations at work, office gossip, holiday plans with partners, and their favourite nail salons. I became the IR team's "trusted special volunteer". This trust illustrates benefits of ethnographic approaches, namely that access can be gained to the backstage of organisations, in terms of both spaces and perceptions (Van Maanen 1979).

Over the course of the fieldsite engagement, the Covid-19 pandemic exacerbated pressures on social care organisations, resulting in stretched resources and notoriously overworked staff (House of Commons Library 2022b). In March 2020, the Covid-19 pandemic began and shifted how the organisation operated. In particular, the work on the frontline of social care changed overnight and SocialCareOrg had to adapt swiftly. At that point, I took a cautious approach to avoid adding pressure to the organisation (Hesse-Biber 2012). While the IR team adjusted to working from home, I focused on being a helpful volunteer, engaging in menial tasks, and then began to attend team meetings.[44] During this period, I did not conduct interviews with members of the team as they were very busy adapting to the new challenges (Oakley 2015).

Between March 2020 and September 2021, work was moved online and new routines formed in the team. In that time, I adapted my work in the organisation in similar ways to the staff members: I joined online team-meetings every Monday morning, was part of their Microsoft Teams chat, and had remote access to the organisation's servers, so I could continue my fieldwork. The length of my involvement in the fieldsite meant I was able to get to know the organisation pre-pandemic, during the initial Covid-19 lockdowns, and in the aftermath. Throughout the duration of the fieldwork, the IR team had a few changes which allowed me to deepen my embedding in the field. For example, when a new team member joined as the Engagement Officer in August 2020, my role shifted from new into 'seasoned member' of the team: I was tasked with inducting him into a database which I had restructured earlier in the year. In these first months, the new Insights Officer regularly asked for help with larger organisational reports before sending them to the Head of the IR team. Furthermore, the role of the Quality Officer was created, and a fifth person joined the IR team.

As in any social setting, in the fieldwork I encountered some people that I liked, who under other circumstances could become good friends, and some people that I perceived as annoying. Yet others simply had no interest in interacting with me, and I did not get a chance to get to know them. Thus, not all members of the organisation are reflected equally, and some figure more prominently in the preceding papers. I

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[44] This decision aligned with internal LSE guidelines to "remain mindful of the impact of Covid-19 on social and healthcare services, and that research activities must avoid putting any additional pressures on non-academic partners/organisations and research participants".

wrote down such reflections so that they could be used as a heuristic to challenge my own interpretations, for example whose views I gave how much credibility (Matthew Bamber and Tekathen 2022). The more familiar I became with the field organisation, the more attention I needed to pay to navigate my roles as both insider and outsider and maintain the tension between those roles (O'Doherty and Neyland 2019). Here, organisational ethnography, in its bounded nature that everyone goes home to their private normal lives at the end of the working day, helped me to not 'go native'. In addition, the vigour of my supervisors helped to maintain a critical eye (Mauthner and Doucet 2003).

My prolonged involvement at SocialCareOrg opened some doors while others stayed shut, as ethnographic research is ultimately also a question of coincidence, luck, or good fortune (Neyland 2009b; Moeran 2014). For example, an additional project was offered to me just as I was about to exit the field in early Summer 2021, which provided the data for Paper 2. I conducted the project between June 2021 and September 2021, in the hope that it would provide an 'extreme case' (Flyvbjerg 2006). Such cases are vital as they have the potential to be 'unusually revelatory' and allow researchers to develop insights that might be less visible in other settings (Eisenhardt and Graebner 2007; Siggelkow 2007). Such flexibility is perhaps the hallmark of qualitative interpretive research, as it entails openness to adapting and responding to changes in the field (Power and Gendron 2015; Ciuk, Koning, and Kostera 2018). This project was a specific case within the larger organisational ethnography and allowed an insight into an empirical field for which access is difficult to achieve. Only because of the previously established rapport with the manager and my existing access to organisational sensitive information was I allowed into the project. It also meant that I benefited from good faith of the other workers – a degree of trust which I felt humbled by and worked hard to meet.

After concluding my ethnographic fieldwork in the organisation I continued to work on a policy project. As such, there was no "clean exit". This is common in ethnographic work wherein the researcher takes on moral responsibilities towards their fieldsite, and engages in activist, advocacy, or policy work (Shah 2017). This policy project began in 2022 after the completion of the ethnographic data collection and the core analysis of the data. Balancing political and research work, in terms of time commitment as well as the degree of political or policy implications of the research itself, is an ongoing process that receives continuous reflection.

5.3) Data collection

As is typical for qualitative research, my data collection was wide, and best characterised in part as an "aimless wandering" (O'Doherty and Neyland 2019, 454), a getting lost in the organisation, being pulled and pushed in different directions, sometimes by chance, sometimes by sheer opportunism, and sometimes by instinct. Across two years I observed a variety of situations in my fieldsite organisation, including both events deemed important by the organisation and more mundane situations where little happened (Bate 1997; Watson 2012). Further, I participated in internal IR team meetings, meetings between operational services and IR, directorate meetings, annual business planning events, trainings for operational services, discussions in the office space, and other work routines. Similarly, various documents, reports, and policies within the organisation were encountered by sheer luck or coincidence. Engagement within the organisation also opened doors to wider field engagements and facilitated an embedding in the wider sector.

Though the vast majority of my data collection took place within SocialCareOrg, the organisational ethnography was supplemented by further sector embedding. In order to be able to better contextualise the fieldwork organisation and understand the core issues in the sector, I read relevant publications and attended related events. Further, I conducted interviews with social care professionals outside of the fieldwork organisation, as well as those involved in my ethnographic fieldwork (Figure 5-5). Finally, I conducted document analysis (Paper 1 'Governing Vulnerability'). All data collection methods followed interpretive assumptions and aimed to understand situated meanings, as well as discursive and material practices, by engaging with where accounting is done in its specific social, organisational, and institutional contexts (Ahrens et al. 2008; Chua 1986; Power and Gendron 2015).

Interviews				
Job role	Length (in min)	Date	Background	Demographics
in the Insights and Reporting Team				
Engagement Officer	60	October 2020	Legal Services	Male, 20s, Black British
Coordination Officer	75	October 2020	Elderly Care	Female, 30s, White European
Data Officer	90	December 2020	Academia	Male, 30s, Asian British
Head	60	December 2020	Statutory Services	Female, 30s, White European
Quality Officer	60	January 2021	Housing Services	Female, 30s, Asian British
Engagement Officer	90	August 2021	Legal Services	Male, 20s, Black British
in SocialCareOrg				
Service Manager	60	October 2020	Health Care	Female, 20s, Asian British
Service Manager	50	February 2021	Statutory Services	Female, 50s, White British
Care Manager	45	June 2021	Statutory Services	Female, 30s, White European
in the social care sector				
Child Psychiatrist	60	October 2020	Medical	Male, 20s, White European
Job Centre Worker	80	November 2020	Academia	Female, 20s, White European
Local Commissioner	80	January 2021	Legal	Female, 30s, White British
Childrens Support Worker	90	February 2021	Activism	Female, 20s, White British
Domestic Abuse Think Tank	75	April 2021	Domestic Abuse	Female, 50s, White British
Mental Health Policy	70	May 2021	Children Services	Female, 30s, White British

Figure 5-5: Overview of total conducted interviews

The benefit of drawing on different methods of data collection is that respective weaknesses can be balanced so the questions motivating this thesis – how organisations account for vulnerability, how experiences of vulnerable people are represented and for what purposes, or more generally how vulnerability is constituted through such practices – can be best addressed (Lamont and Swidler 2014). For example, interviews and archival documentary data suffer from the distance they have from actual practices of involving users in coproduction, but can be counter balanced by observing and experiencing different coproducing or dignifying practices first hand

(Eisenhardt and Graebner 2007). Furthermore, the use and combination of various data gathering techniques within the fieldwork organisation aids my research's dependability (Lincoln and Guba 1985; Schwandt 2007). Interviews, observation, participation, document and system analysis provided different means of accessing meanings and practices in the organisation, and enabled different views of the organisation. Data gained from these various methods were put in relation to each other as multiple reference points, in a process commonly referred to as triangulation (Bryman and Bell 2015). Triangulation does not capture some objective reality but rather it bolsters the trustworthiness of the research when different sources point towards similar conclusions (Ahrens and Chapman 2006). This is perhaps particularly important for organisational ethnography which relies on the researcher as the primary instrument.

This rest of this section will first outline the various data collection methods employed during the organisational ethnography. Then, supplementary data collection will be outlined, with particular attention paid to wider sector embedding beyond the field work organisation.

5.3.1) Organisational ethnography: different data collection methods

Throughout the ethnographic research, different types of data were collected as 'tools' of observing (Ybema et al. 2014): primary observations were captured with detailed notes; secondary observations — where other people discuss the organisation and its practices — were captured in interviews; experiential data like my personal perceptions and feelings were captured in a reflective journal; and lastly available documentary data was compiled on the research setting — this included gathering details on SocialCareOrg's structure, policies, and external writing. Given that such primary observations and experiential data are only accessible to other people through my notes, I provide additional details on this practice below. I hope that transparency in this process can confide some degree of confidence and trust in the authenticity of the collected data and the insights I gained through the organisational ethnography (Spradley 1979; Lincoln and Guba 1985; Schwandt 2007).

5.3.1.1) Primary observations

Through an embedding in the IR team, I was able to observe, and take part in, report writing, team meetings, and meetings with service managers. I observed the tone of conversations 'inside the IR team' and the rules of engagement with those 'outside' of the team. My wide-spread access across the organisation through individual projects

also allowed me to make a range of observations beyond the IR team, for example, from front line workers and service line managers. A social care organisation presented a new context for me, so I viewed many situations with fresh eyes. A few situations were particularly novel to me: people dealing with vulnerable users in the head office, the deployment of different strategies to make too few resources work for large tasks, and the implementation of safety protocols . Displaying a naive curiosity and enthusiasm for the work, it was often possible for me to ask for staff members' perceptions of and opinions on issues beyond our specific project (Spradley 1979; Van Maanen 1988). Furthermore, I listened to discussions in the room, noting down which conversation topics and issues were raised, who partook in these, and how different topics were handled. Various staff members showed me their work and talked about the doubts, frustrations, and joys of their work.

Over time, I refined my account of the organisation by seeking out additional observations to capture the different perspectives of members (Neyland 2009b); for example, by getting involved in new projects or observing other working group meetings. Spending a long time in the field also solidified my understandings through persistent observation. It was particularly helpful to observe several quarter-end reporting phases, and three rounds of the annual satisfaction survey (Paper 3 'Co-producing User Voices'). Similarly, the continued tension between narratives and numbers which I observed in the IR team was a sentiment which I could understand better later on when I learned more about the different purposes that reports had (Paper 3 'Co-producing User Voices'). I was able to experience these processes both as a new observer and as an integrated participant. This prolonged engagement helped me to identify saliences of the case and provided insights from different perspectives on the phenomena under observation (Lincoln and Guba 1986). For example, initially I had the impression that it was unusual for several service to be commissioned and decommissioned in a reporting period, that managers changed roles monthly and that individually requested reports were an exception. I did not expect such volatility because such events were talked about by team members as 'unusual', 'it is not normally like this', 'this time we helped'. But after a while, it became clear that an almost monthly change in services was part and parcel of the organisational functioning, as changes were announced in every team meeting and 'one off' additional reports were a regular part of the officers' workloads.

I employed both formal and informal member checks throughout the fieldwork engagement, for example, in interviews, I presented my insights to participants to elicit their feedback. No documentation or drafts of this research were circulated to participants considering the limited resources in the organisation, to avoid burdening the organisation (Haraway 1988; Hesse-Biber 2012). More casual, low time effort

member checks commonly led to small additions to my work and gave me opportunity to ask additional clarifying questions. For example, I occasionally presented flowcharts in meetings to check my process understanding, and also informally discussed emergent insights and hypotheses with participants. Through participant responses, I could take account of their individual perspective and standpoint to construct a picture of the organisation, its culture, and processes (Ahrens and Chapman 2006; Harding 1993). For example, I captured not only the IR team's view of service managers as technically incompetent yet indispensable to the reporting, but also sought out operational service managers' views on the IR team as helpful yet ignorant of the daily frontline struggles. Such member checks contribute to the authenticity criterion of fairness — that is "a balanced view that presents all constructions and the values that undergird them" (Lincoln and Guba 1986, 20) which helps to expose multiple, potentially conflicting, constructions and meanings, albeit without engaging in inclusive epistemology like negotiation processes (Lincoln and Guba 1986).

Member checks, or respondent validations, are not only important for the credibility of this research but are also an important sign of respect towards the participants. As Ahrens and Chapman note, a researcher in the field will notice

> […] that she is not the only theorist in the field. Actors in the field are [...] also developing, testing, discarding, or refining suitable theories that help them understand the logic of the social systems within which they work. (Ahrens and Chapman 2006, 825)

Throughout this research, I took seriously the staff's self-awareness, and their capacity to reflect and critically questioning the world around them. This is in line with an interpretivist approach which emphasises that such research "constructs social science concepts using concepts of social actors as the foundations for analytical induction" (Gephart 2004, 457).

In addition to staff members, users of SocialCareOrg formed an essential part of this research project. It was important to not simply observe the workers and users but try to capture how they look at things (Le Theule, Lambert, and Morales 2020; 2021). Every exchange I had throughout the fieldwork implicated the direction of my research, in a sense, constituting a chaotic uncertain path which was largely shaped by a collective process with staff and users (Ybema et al. 2014). This is not to argue that a more proactive, pre-planned strategic approach would not have been productive in a different way, but I wanted to see what happened when people got used to my presence and were able to reveal what they chose.

Given that this ethnographic study is based on active participation in an organisation, I kept a close track of my involvement (Neyland 2009c; Van Maanen 1988). I recorded an overview of the projects I worked on, as well as a timesheet of working hours broken down by location and project. I spent days in the office and online, helping to proofread reports, typing up and coding user feedback, creating illustrations for reports, and taking notes at meetings. Sometimes during quiet periods staff requested my help in more 'creative' tasks, such as developing an analysis template for performance indicators and creating a logical framework for a new services strategy. At times, I was also 'lent out' to service managers who wanted help with specific projects, such as a new mental health outcomes reporting system and an extensive quality review for domestic abuse services.[45] An overview of different tasks was particularly important during the Covid-19 lockdowns in the UK, as I conducted much of my fieldwork in my home office. This meant that the latter half of my fieldwork was informed more by 'learning by doing' than observing others do the work. In the home office my time was spend categorising feedback, calling users, and analysing case files.

My approach to note-taking was influenced by the guidance in 'making an ethnographic record' (Spradley 1979). Field notes were prepared for observations, including meetings, project work, and conversations. I initially took handwritten notes in A5 notebooks which were flexible and in accordance with the norms of the environment. In the open plan office before the pandemic, people did not work with laptops but had desktop computers and used handwritten notes in meetings. As such, with my notebooks, and also by adjusting my clothes to fit in with organisational members, I assimilated to avoid disrupting the social situations as far as possible. I hoped this would make participants comfortable and they would not alter their behaviours as they felt watched.[46] The notebooks allowed me to take sketches of both room and database layouts. Where possible, my field notes included short verbatim quote to preserve the context of an interaction and provide a richer takeaway from the field (Spradley 1979). I would also jot down descriptive details of what was happening to facilitate an impressionist recall of different situations. Part of this process included noting down the feeling of a room, my impression of people's moods, and a sense of their interpersonal relationships to aid the thickness of description (Figure 5-6).

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[45] Much of this data is not covered in this thesis, as it did not fit the specific foci of the three papers. I hope to develop additional papers from this data in the future.

[46] Of course, any changes in the environment – such as simply an additional person on the scene, or the participants' knowledge that I was there as a volunteer and as a researcher – alter what can be observed. I do not wish to imply that any sense of 'objective' observation can be done. Nonetheless, fitting into the organisation was an important concern regarding embedding and capturing in-depth primary observations.
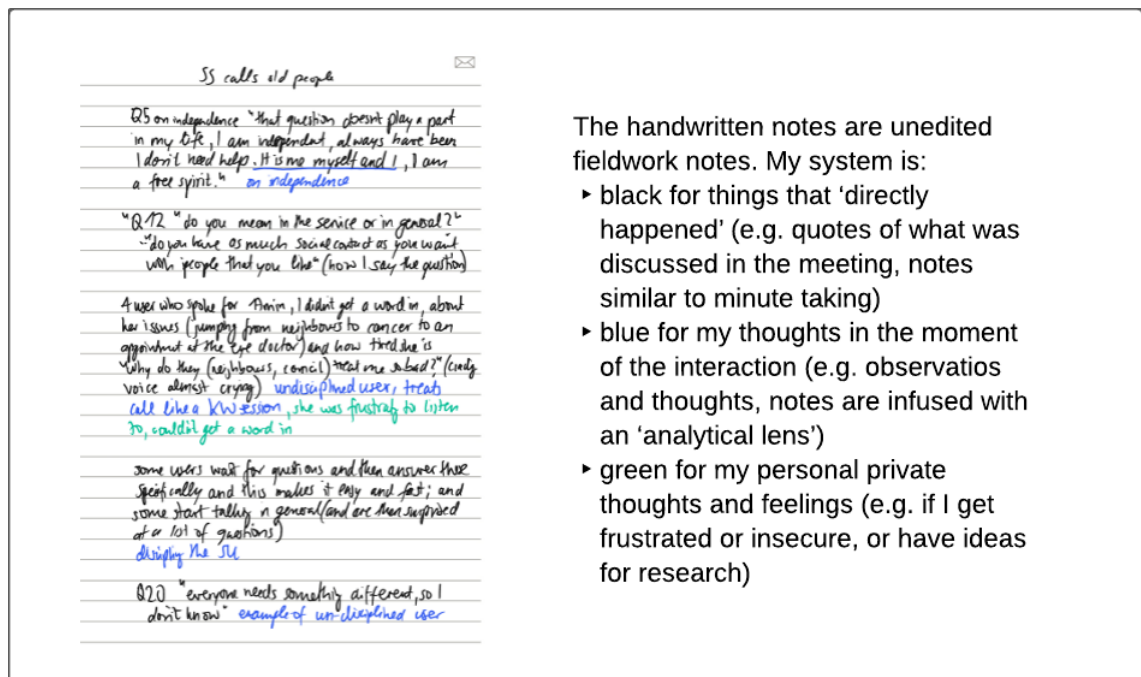
The handwritten notes are unedited fieldwork notes. My system is:
- black for things that 'directly happened' (e.g. quotes of what was discussed in the meeting, notes similar to minute taking)
- blue for my thoughts in the moment of the interaction (e.g. observatios and thoughts, notes are infused with an 'analytical lens')
- green for my personal private thoughts and feelings (e.g. if I get frustrated or insecure, or have ideas for research)

Figure 5-6: Example and explanation of the fieldnote-taking system (fieldnote)

In order to capture situations in as much detail as possible, I also used a voice note app to quickly recall situations and my impressions (Neyland 2009c). After the fieldwork engagement, those notes were transferred into my fieldnotes and reflective journal. These more detailed voice notes helped to create expanded accounts (Spradley 1979), which I wrote up as vignettes of the fieldwork. I kept my voice notes and re-listened to them once the fieldwork ended to reflect upon them before deleting them for data safety purposes.

As the Covid-19 pandemic shifted fieldwork from in-person events to home office work, I changed some aspects of how I recorded primary observations. In online meetings, I could take notes on a computer which allowed both faster note-taking, and more verbatim scenes to be recorded. Further to this, online meetings meant that I could take screenshots of slides or documents and even record some meetings. The screenshots were a great way to unobtrusively capture documents to supplement the notes of the accompanying discussions. I personally did not have a preference between handwritten or computerised notes, as I kept the same note-taking system. For Paper 2 'Dignifying Representations' the majority of staff meetings took place online, while the group consultations with users took place in person. The notes of those consultations were typed up, used in the standard development project, and subsequently destroyed as per request of the organisation.

5.3.1.2) Secondary observations

Once I was familiar with the "the language, concepts, categories, practices, rules, beliefs and so forth" (Van Maanen 1988, 13) of the organisation, the different tasks of the team, and its individual members, I began to conduct ethnographic interviews with the team (Spradley 1979). Such interviews aimed to elicit thoughts and experiences of participants, capturing the team members' conceptions of the organisational culture, and recording what meanings they allocated to different events. These formal interviews with staff confirmed, rectified, and completed my insights from observation and participation, and thus were an important part of the ethnography (Lamont and Swidler 2014; Spradley 1979). My aim was to understand how the IR team members evaluated their difficult decisions and developed strategies that helped them to cope with not only the workload but also the perceived moral responsibility of representing users and service quality.

In the interview process, I was guided by Spradley's recommendations for interviewing informants (Spradley 1979), such as keeping interviews friendly conversations, e.g. "how was your the week" or "were you always interested in the sector", expressing interest, e.g. "oh wow, I did not know coordinating the quarter end monitoring with team leaders was also your responsibility", and asking descriptive questions, e.g. "what do you do to find out what users think of the service?". These helped to smooth the transition from working together into the interview setting. Other strategies helped to solicit more in-depth answers and to interrogate my own interpretations and assumptions, by expressing cultural ignorance, e.g. "I have not worked with people with learning disabilities, but it seems incredibly challenging to me, do you ever get used to it?", restating responses, e.g. "so you said that first you send out an email to set up a meeting, what do you do when they don't respond?", asking structural questions, e.g. "you have mentioned a couple of people you interact with when you write case studies, are there any others?, and asking contrasting questions, e.g. "you mentioned case studies and narratives, I find that really interesting. what is the difference between them?". I found that these different interview strategies provided in-depth insights without threatening the expertise of participants.

In some formal interviews, I explicitly provided the purpose of the interview to the interviewee and set out the direction of the conversation. For example, the second interview with the Engagement Officer was explicitly set up to further explore how users' voices are heard in the organisation. The interview begins with the following interview explanation: "Basically, I have a bunch of questions all focused around the Satisfaction Survey. And I was thinking about a couple of different themes, some of the stuff we've discussed" (Engagement Officer interview, August 2021). Overall, the goal

of the interviews was to supplement the observable facts of what happens with the explanations of those facts provided by participants (Spradley 1979; Van Maanen 1988). For all ethnographic interviews participants signed written informed consent forms.

In addition, I conducted formal interviews with people outside the organisation who work in, or adjacent to, the social care sector, such as social workers and job centre staff and mental healthcare professionals (Figure 5-5). These interviews were explorative in nature, covered by LSE Ethics approval and followed written informed consent procedures. The three papers of this thesis do not explicitly draw on these interviews.

5.3.1.3) Experiential data

As part of the organisational ethnography, I experienced a wide range of emotions and was exposed to a range of social phenomena from which I had been previously sheltered. Various episodes, reconstructed from my fieldwork notes, provide an insight into the emotional responses which were frequently triggered during the fieldwork. In order to reflect on such experiences in more detail, I kept a personal reflective journal. It was not part of any formalised coding but provided a deeply personal space for reflection and a post-fieldwork overview of how my role as a researcher evolved. Furthermore, capturing my own emotions and responses also facilitates the analysis. This is based on the assumption

> […] that locating ourselves socially, emotionally and intellectually allows us to retain some grasp over the blurred boundary between the respondent's narrative and our interpretation. Failure to name these emotions and responses might lead them to become expressed in other ways such as in how we write about that person. (Mauthner and Doucet 2003, 419)

Such reflections about the relations between participants and myself go even deeper than the emotional responses. In ethnographic research, the researcher is the instrument for data collection (Matthew Bamber and Tekathen 2022). Thus, the dependency of the data collection on myself raises questions about how my own background may have influenced what caught my attention, what I saw and heard, and how it was recorded.

This sensitive field of observation required considerable commitment and reflexive consideration of my role as a researcher. As well as exercising empathy and paying constant attention to what was important to the people under observation, I needed to

be accepted as valuable volunteer and legitimate researcher by the organisational members. As advised by other ethnographic accounting researchers, this involved "slowing down from the pace of (my) usual life, becoming empathetic and vulnerable" (Le Theule, Lambert, and Morales 2021, 6).[47] My personal attributes, appearance and behaviour also impacted how participants engaged with me and what they shared. One instance in which my identity as a young German woman was reflected back to me was in the interactions with Charles, a service user with a severe learning disability. Charles at times made me feel uncomfortable by telling me 'dirty jokes' and making inappropriate comments about the Nazis. Interactions like these highlight the implication of researcher identity on the experiences in the field, and the (emotional) challenges of dealing with vulnerable people. In order to make sense of the field organisation and immerse myself in it, it required of myself to be intellectually and emotionally open to the stories and concerns of both staff and users. The careful exercise of empathy meant that I frequently experienced genuine emotional difficulty (Matthew Bamber and Tekathen 2022). This prompted me to think about what the object and purpose of my research really was: was it documenting the different strategies which staff members employed to account for vulnerable people? Was it shedding light on the emotional challenges involved in the accounting practices? Was it to demonstrating subjectivising effects which the engagement with accounting numbers in a setting of vulnerability might prompt? My research object therefore became broader than any specific questions addressed in the papers in the thesis. I was driven by a curiosity to understand what is at stake when accounting for vulnerability – something I do not yet have a conclusive answer to.

5.3.1.4) Documentary data

An organisation comes with a wealth of different material artefacts of culture, such as documents and databases. In particular, document analysis is an important part of ethnographic research, as documents not only help a researcher to learn about a setting, but also reflect discourses which circulate in the organisation. As such, I collected various documents produced by SocialCareOrg, such as reports for commissioners, case studies, handbooks, instruction manuals, posters, excel files, and more. Furthermore, I collected documents written about SocialCareOrg, such as inspection reports, to gain an additional external perspective on the organisation. Where possible, I also noted down how the documents came to my attention, who

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[47] Personal correspondence with Marie Le Theule and Jeremy Morales were indispensable. I would like to express my gratitude for the early advice and encouragement to deeply pursue this setting.

produced them for whom - guided by Smith (1990) who outlined that texts have schemata of interpretation embedded in them which can tell us about the social context in which they were produced and circulated.

In addition to traditional documents, I also explored and collected traces of different systems, such as case management, databases or filing programmes. I was able to work with many databases freely, such as the user feedback as that is held in anonymised form, and was able to download or create templates of reporting tools. For other databases, such as those belonging to the safeguarding and incident management or case management, I had temporary access and was able to take notes on how they function. For some systems, I was able to attend user-induction workshops and collected the slides which introduced the systems. Given that SocialCareOrg works with sensitive and protected data, I could not access all of the organisation's systems. For example, data held on governmental servers could only be shown to me on staff members' computers for my awareness, but were 'off limits' for analysis.

Beyond collecting different material artefacts, I was also able to observe how staff work with the documents and databases. And I frequently asked them to talk me through what they do. By directly working with the material artefacts, I also learned about the frictions between lived practice and artefact, for example which excel files are hardest to fill in or which database is often only partially filled. Thus, through the organisational ethnography I developed an understanding of the interplay between material artefacts and work processes.

5.3.2) Beyond the individual care organisation: sector embedding

To get a feeling for the social care sector, I tailored preferences on my private social media platforms and news alerts to draw my attention to social care news stories. This kept me in the loop of the latest developments and provided topics of conversation with workers in the field. It also inspired my thinking of how to make my research relevant to the field. I also subscribed to newsletters from the Social Care Institute for Excellence, attended some of their online workshops, and completed a few freely available courses. Altogether, this provided me with a general understanding of the challenges faced by frontline workers and managers in social care. Furthermore, I consulted parliamentary debates, discussion and position papers, political and regulatory policies, professional journals, and of course, academic literature (Paper 1 'Governing Vulnerability'). Some of those documents spoke to current debates in the social care field, while others provided a historical perspective. I paid particular attention to how

historical documents offered ways of thinking about the current situation of the sector, informing which concerns were new and which were reoccurring.

I also attended conferences on domestic abuse where I spoke to participants, listened to presentations and panel discussions, observed the atmosphere, and got a feeling for the tight knit nature of those sectors. By networking at conferences, I met potential interviewees and became involved in different projects beyond the scope of this thesis. For example, I worked both on a project on feminist governance in domestic abuse refuges – which produced a dataset not used in this thesis — and partook in a project on care outcomes. Moreover, conferences enabled me to meet academics from different disciplines working in a similar domain, which at times led to follow-up contact and research exchange.

Over the two years, I gradually learned about the culture and assumptions of the social care sector. This helped me to build confidence in my findings, as these addressed concerns which were not entirely unique to my fieldsite organisation. Rather, the interest and feedback of other people indicated to me that my insights into assessing service quality and accounting for vulnerability were also relevant to other organisations. Overall, this embedding process bolstered my confidence in the transferability or generalisability of my research's insights. While socially constructed structures and processes are unique to their organisational context, they are not necessarily idiosyncratic. Rather, it is the researcher's job to extract transferable concepts, mechanisms, and insights by generalising to theory (Gioia, Corley, and Hamilton 2013), to conceptual arguments (Siggelkow 2007), or to analytical generalisation (Power and Gendron 2015). Lastly, my hope is that my research is considered relevant not only by academics "who can appreciate the references and refinements to prior theory" (Siggelkow 2007, 9) but also to those "interested and knowledgeable about the phenomenon" (Siggelkow 2007, 9).

5.4) Analysis

In this section, I will briefly sketch the analytical processes which underpin this thesis to provide transparency and evoke trust in my findings.[48] I attempted to practice reflexivity throughout my analysis as no method of data analysis is neutral but rather all carry epistemological, ontological, and theoretical assumptions (Mauthner and Doucet 2003). First, I outline how the collected data was managed, then I explain how the data was

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[48] In this section, I provide references to the frameworks or guidance which inspired the analysis of large amounts of the collected data. The three papers draw on a great variety of structured and unstructured data to create rich case studies (Ahrens and Chapman 2006). Thus, the specific data and analysis used for each paper was outlined in their respective method sections.

brought into relation with theory and literature. Third, a few words are said about the role of peer discussions in the analysis process. Lastly, I provide some reflections about the presentation of the analysis.

5.4.1) Managing the collected data

Generally, large amounts of various data are considered a strength of qualitative research, as they enable "thick, detailed descriptions of actual actions in real-life contexts that recover and preserve the actual meanings that actors ascribe to these actions and settings" (Gephart 2004, 455). Across the papers that make up this doctoral thesis, I illustrated theory by showing how it is enacted in practice and attempted to suggest new aspects of theory as derived from empirics (Lukka and Vinnari 2014). As such, my analysis is neither grounded theory nor thematic, but rather is better described as a disorderly process that aims to find a fit between research interest, data, theory, and literature (Suddaby 2006). As most guidance on methodology, and many researchers, admit, analysis unfolds in messy ways, it involves: crafting hunches; cultivating doubts; going through trial and error; wandering down thinking pathways, and walking back up them to try a different route; taking creative and conceptual leaps; and keeping theorisation messy while also maintaining some structure throughout (Kaplan and Orlikowski 2013; Van Maanen 1988).

Overall, there is much interaction between different components of the research and an impression gained in one area would also influence assessment in another. The process from the original data collection to the completed thesis has been tracked in reflective notes and in a more traditional audit trail that lists which sources, documents and records were involved in the generation of which insights; aiding dependability of the research (Lincoln and Guba 1985). More specifically, I tried to keep an - ultimately imperfect - audit trail of the development of my thoughts, readings, theoretical ideas, empirical work, interviews, meetings with supervisors, photos of whiteboards and copies of flowcharts. While the hope was that this would help me to organise data effectively and stop data collection before it became unwieldy, this was not always crowned with success. The stated aim in the initial ethics form was "to conduct around 160 hours (8 weeks, part-time) of participant observation" while I ended up with over 700 hours and over 2-years of part-time work (Figure 5-7).
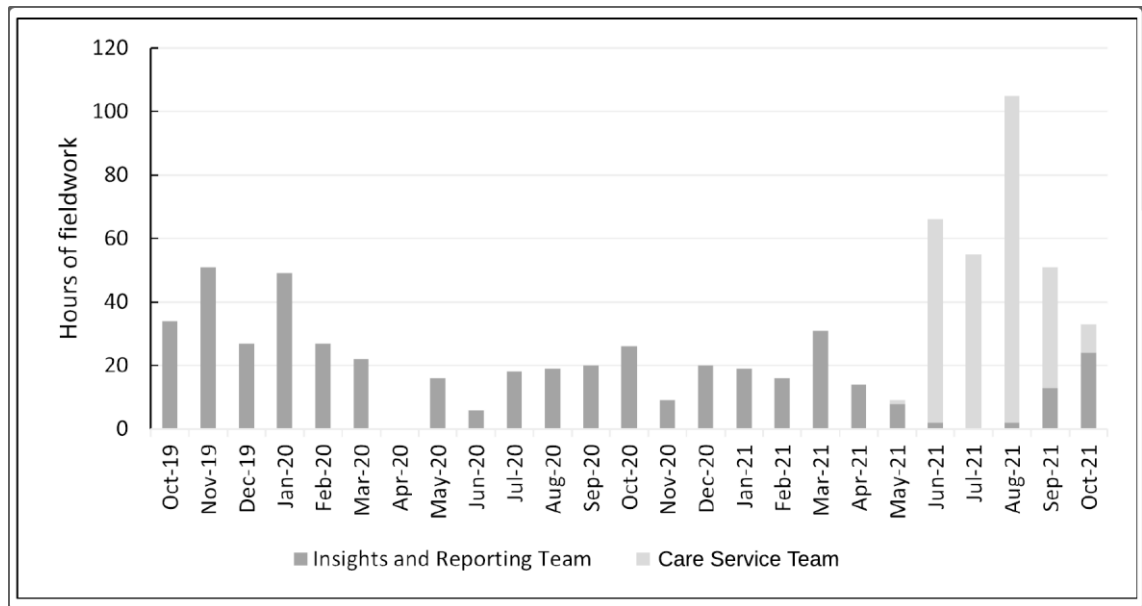
Figure 5-7: Overview of total time in the organisational ethnography

While some of the data was used in the three papers, many observations and themes were outside the scope of this thesis. The selection of data on which to focus was guided by a few factors. Firstly, I chose to engage in projects which draw on more clearly demarcated processes or projects in order to have some boundaries in the data. Secondly, I was drawn to some themes because they struck me as particularly interesting and I simply wanted to work on them. Thirdly, I was guided by what research outputs the fieldwork organisation would receive positively or negatively. That is not to say that I only present a positive image of the organisation, I rather refer to the ambition to focus on things which seemed important to members of the organisation.

Nonetheless, selecting data was not a smooth process, as the three factors did not always align. For example, the experiences of staff, whose task is to respond to users' vulnerability and trauma within the context of their work pressures, seemed very important to staff. But these cut across most of my observations which made them difficult to handle. Thus, while I chose to not problematise these experiences per se, I collected notes around this cluster and saved those in a 'paper idea' folder for future projects. On the other hand, some observations seemed relevant to the academic community but were against the interests of the organisation. For example, some data reporting strategies within the organisation to commissioners might make for an interesting paper, in particular, as such 'insider' data is difficult to get access to. At the same time, such a paper would need to be very carefully written and handled in presentations and review processes, in order not to jeopardise the reputation of the organisation. Thus, I decided to not take on such a project – or at least not until I have

more experience and feel that writing about this sensitive topic would not only add to academic knowledge but also contribute knowledge to the social care sector.

5.4.2) Working with theory and literature

Some have argued that theory, literature, and the field site and data provide discipline for researchers, as they delimit the field of possible research avenues (Eisenhardt and Graebner 2007; Ahrens and Chapman 2006): not only does the fieldwork set out what data can be collected, but the research process is subjected to the researcher's knowledge of the literature which shapes perceptions and plays a large role in structuring and making sense of collected data. Throughout the doctoral programme, I read a wide set of literatures, including many outside of the accounting discipline, to sensitise myself to different aspects of the social care field and equip myself with a broad range of theoretical knowledge (Watson 2012). For example, I drew inspiration about participation and democracy from literature on political theory; I refined my thinking about empathy and dignity by reading moral philosophy literature; and feminist theory helped me to develop my conceptions of power and subjectivity. A few writings became my steady companions and greatly informed my views: papers which provided a conceptualisation of what accounting is (Miller 1998; Miller and Rose 1990; S. Burchell et al. 1980), two books by Butler which provided intellectual stimulation and encouragement to engage with politics, suffering and vulnerability (2006; 2016a), and a few papers which to my mind spoke beautifully about vulnerable people, social construction and representation (Preston and Oakes 2001; Cooper, Graham, and Himick 2016). During the data collection, inspired by whatever literature I was reading, I jotted down early analytical ideas, as well as surprises and puzzles I encountered in the data.

Once I had collected a data set that I wanted to work with, I immersed myself in the data to familiarise myself with it in totality. My analytic process roughly followed three steps, inspired by the methodology of Ashcraft (2001): first was the 'problem level', second was the 'technical level' and third the 'theoretical level'. In the first step, I worked to identify and understand the dilemmas experienced by organisational members from emergent patterns in my fieldnotes and observations. This analysis combined theoretical and empirical elements, oscillating between them with the goal of making analytical sense of empirical findings, given prior theoretical findings (Lukka and Modell 2010; Ahrens and Chapman 2006). More concretely, throughout my fieldwork and supplementary data collection, I sought to collect and order the emergent data and reflect upon my insights to develop more concrete puzzles.

In the second step, I took inventory of the tactics used by members to manage dilemmas by sorting observations, interviews, and documents. Throughout this process, I distilled different systematic ideas which captured what was going on 'on the ground'. Further to this, I structured my insights based on emergent themes from the data and/or literature to reduce data to more manageable chunks. Frequently, I would recreate figures and tables and flowcharts to display and organise these insights (Figure 5-8).
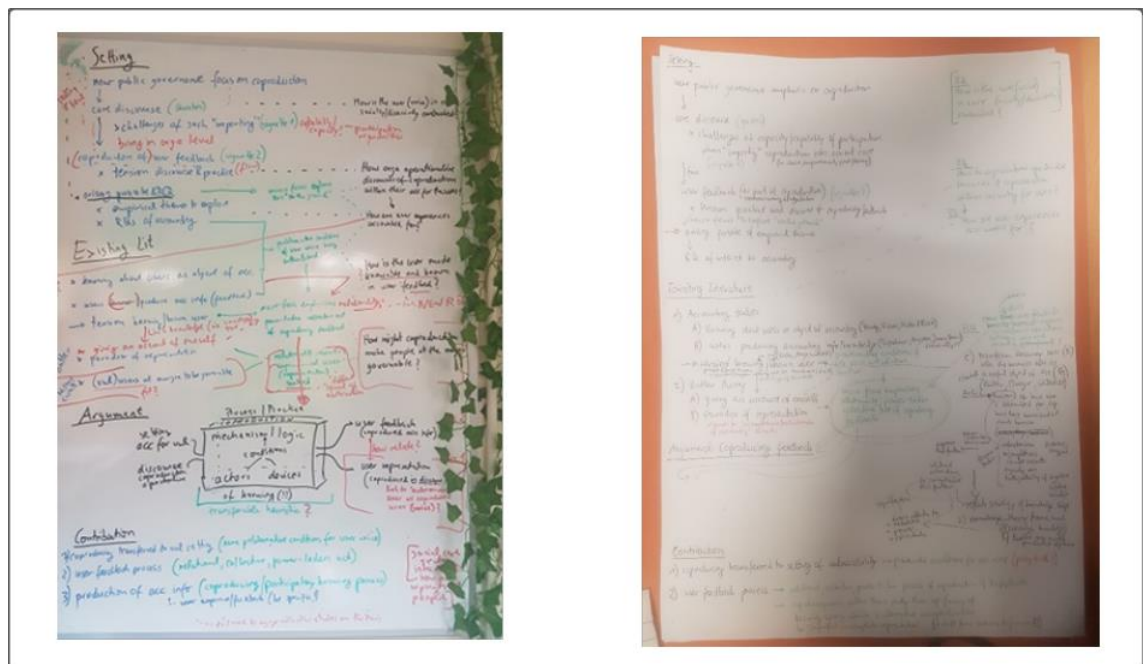
Figure 5-8: Examples of analysis flowcharts (photos)

Third, I aimed to move from first order concepts, which are the more descriptive of the empirical observations, to develop second order concepts, which are theoretically informed and thus are "relevant primarily to the culture of the researcher, not the researched" (Van Maanen 1979, 541). Throughout this process of developing arguments, I continuously reworked the coding and read the literature which appeared relevant at a given point.

This process was aided by the data analysis technique of 'zooming in and out' (Nicolini 2009), which was particularly useful for understanding working practices. This approach underscores practices as "the horizon within which all discursive and material actions are made possible and acquire meaning" (Nicolini 2009, 1394) which fits with my interpretive approach and ethnographic method. As practices are varied and relate to both macro and micro themes, different tools are necessary to analyse them. This means that an eclectic set of theoretical angles and frameworks are used to give prominence to particular aspects of a case, a process of "sequential selective re-positioning" (Nicolini 2009, 1396). For example, in the analysis of how a user-focus is

implemented in the construction of a new performance management system in a care service (Paper 2 'Dignifying Representations'), I employed both the lens of mediating instruments to foreground the role technology plays, as well as the lens of hybridisation to foreground the roles of staff and their knowledge. Neither of those lenses are present in the final paper version but both helped the analysis process. This approach further accommodates the goal of including different perspectives of organisation members (Nicolini 2009).

The second part of is made up of 'zooming out'; this emphasises that "practices are always immersed in a thick texture of interconnections" (Nicolini 2009, 1407). Here links to larger themes are drawn by studying effects, looking at patterns and networks, or following associations (Nicolini 2009). For example, when I explored how the organisation elicited user voices (Paper 3 'Co-producing User Voices'), I considered them as instances of co-production of accounting information, emblematic of larger pressures and ambitions of democratic involvement and empowerment in the social care sector.

One specific challenge in the analysis from the ethnographic data was the differentiation of presentational and operational data; that is "operational data deals with observed activity (behaviours per se) and presentational data deals with the appearances put forth by informants as these activities are talked about and otherwise symbolically projected within the research setting" (Van Maanen 1979, 542). Often I could easily identify this in my notes – but where it was more difficult to distinguish between 'fact and fiction', I attempted to spot inconsistencies, by comparing what people said and did, and tried to verify information (Van Maanen 1979). It became clear that some information, especially that of the discrediting type, was shielded from me in conscious or unconscious ways (Van Maanen 1979). For example, the Data Officer only spoke in high esteem of his colleagues for several months, until I caught him in a moment of frustration in which he vented about the perceived lack of statistical skills of other team members. This, and other disclosures about the relations between the IR team and the service managers, can be understood as examples of "collective secrets (which are) widely known but controversial practices engaged in by members within certain social segments in the organisation" (Van Maanen 1979, 545). These collective secrets typically take months of unravel and are revealed when a trusting researcher-fieldwork relation is build. This insight thus enabled a new appreciation and analysis of some documents; and as a result, I sought out original service manager submissions in addition to the final submissions to commissioners.

5.4.3) Peer discussion as part of analysis

Of course, neither data collection nor analysis are solitary processes. The advice of peers on how to take notes, what to pay attention to, how to maintain or regain critical distance, and how to handle ethical considerations was much appreciated. I frequently discussed emerging ideas and arguments with supervisors, colleagues, and friends in order to get their input and ideas. This means that research is shaped by a whole community which encouraged me to continue down certain paths or to discard others. For example, sometimes anonymised excerpts of transcripts, copies of fieldnotes and screenshots of databases were shared with other researchers in order to collectively reflect and receive external feedback on plausible interpretations, aiding dependability. These peer and supervisor discussions also helped ensure that the explanations or models I developed were largely logically consistent, clear, and distinct, and based on patterns of causality or qualitative narratives as observed in the field (Ahrens and Chapman 2006; Chua 1986). Discussions with supervisors and internal departmental seminars provided a point of critical reflection and repositioning towards the field (compare to Mauthner and Doucet 2003). For example, the research group would suggest alternative, often less charitable, interpretations of events in the fieldwork organisation, and thus challenge and check for how my disposition influenced my interpretations. This was invaluable, and I am grateful for the support I have received.

To be explicit, the intellectual development this research reflects the availability, support and commitment of my particular mentors, and was intimately connected to its interpersonal, political, and institutional contexts. "As Haraway (1991: 106) points out, 'scientific stories are not innocent'; they reflect, and cannot be decontextualized from, surrounding events and institutional circumstances" (Mauthner and Doucet 2003, 422). Being at the London School of Economics Accounting Department involved a degree of socialisation into thinking in particular ways, through being encouraged to read specific journals (compare to Schwartz, Williams, and Williams 2005), like *Accounting, Organizations and Society* and *Critical Perspectives on Accounting*, being introduced to a corpus of the 'intellectual core' (Messer-Davidow 1992), such as Foucault, Latour, Bourdieu and Hacking, and being socialised into a specific understanding of what constitutes good research, such as being guided to 'problematise and unpack more' and to ask 'so what'. Such socialisation might also be called 'academic tribalism' (Becher and Trowler 2001; Messer-Davidow 1992). While this process provided me with a feeling of belonging to a certain group, it might have also fostered some dogmatism and a somewhat narrow view of the disciplinary boundaries (Becher and Trowler 2001; Messer-Davidow 1992). To counteract this, I have attempted to engage

in academic communities beyond my institution, and interacted with researchers at conferences, workshops and other initiatives.[49]

5.4.4) Presenting the analysis

I hope that the writing up of this thesis has communicated the fit between methodology, theory, data, findings, literature, contribution, puzzle, and research question (Gephart 2004; Suddaby 2006). Throughout the writing process, the objectives of different papers were adjusted and changed, as "writing, in one sense, is a refined process of analysis" (Spradley 1979, 94). Some of the quality concerns of qualitative research are directly related to the writing up of research section, to "write engagingly" (Gioia, Corley, and Hamilton 2013, 22), to use rhetoric (Golden-Biddle and Locke 2007), and be rigorous (Suddaby 2006). I hope that I produced three meaningfully theorised storylines with plots that relate the field under study to the academic world rhetoric (Golden-Biddle and Locke 2007, 26). I attempted to position the three papers, and the thesis overall, within the literature by developing a conversation of what the study can meaningfully contribute. None of the papers in this thesis are published yet, so the positioning in the literature might change in future reviewing and editing processes.

One particular challenge of writing up ethnography is to communicate the depth and wealth of information acquired during fieldwork. This involves a 'translation process' through which cultural nuances are communicated in ways that the target audience can understand (Spradley 1979; Ciuk, Koning, and Kostera 2018). Rich or thick descriptions have been argued to make up the unique quality and advantage of qualitative case studies (Flyvbjerg 2006; Ciuk, Koning, and Kostera 2018). Thick descriptions, a term associated with Geertz, involve highly detailed descriptions which cover circumstances, meanings, intentions, strategies, motivations, and all else which might be useful to characterise and 'convey an embodied sense' of a particular situation, event, process or episode (Ciuk, Koning, and Kostera 2018). The hope is that thick descriptions enable readers to transfer the insights into other settings, as they can gain a holistic understanding (Watson 2012; Ciuk, Koning, and Kostera 2018) and draw their own conclusions (Flyvbjerg 2006).

In the three papers of my thesis I attempted to convey a feeling for the setting. To do so, I provided vignettes and photographs of offices or the work (Ciuk, Koning, and Kostera 2018). Furthermore, I hope that I have disclosed qualitative excerpts of the

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[49] The following presentations of my work were influential on developing other perspectives on my research: IPA ESC 2021, EGOS DC 2021, AFAANZ DC 2021, EAA DC 2021, ACMAR DC 2021, QRCA PhD Consortium 2020, as well as engagement with the NPS conference 2019 and the QAIP 2022.

data which readers view as insightful, rich and interesting. Thus, I tried to present findings in a

> […] narrative that is interspersed with quotations from key informants and other supporting evidence [...] intertwined with the theory to demonstrate the close connection between empirical evidence and emergent theory". (Eisenhardt and Graebner 2007, 29)

Of course, rich descriptions need to be balanced with the constraints of a paper format which requires that data is gradually thinned out and positioned so that analytical and theoretical points can be convincingly made (Ahrens and Chapman 2006). Thus, the empirics need to be both specific and thick enough to speak to processes and meanings. The necessary selection of which aspects to emphasise in the different papers was guided by the field, the theory, and the puzzle I was trying to speak to (Siggelkow 2007; Eisenhardt and Graebner 2007). In order to comply with word limits while presenting rich empirical cases which support the transferability of the developed theories, I also employed tables, appendixes, and visual aids which link together the theories and their empirical support (Eisenhardt and Graebner 2007). Here, 'data structures' which are graphical representations that link raw data to terms and themes in the analysis (Gioia, Corley, and Hamilton 2013) or 'construct tables' which summarise case evidence (Eisenhardt and Graebner 2007) have been proven popular tools to emphasise rigour of qualitative theory building.[50] While these data presentation methods are perhaps a bit rigid for ethnographic research, I drew on the underlying idea and included, where it seemed appropriate, tables and visualisations in order to support the argument and increase transferability of the research.

5.5) Personal reflections on the research

Given the interpretivist research approach taken in this thesis, reflexivity was a core concern regarding quality in data collection, analysis and writing (Ybema et al. 2014). Reflexivity is not only about being reflexive in conducting research in dedicated times, spaces and contexts but rather about doing reflexivity (Mauthner and Doucet 2003). I assume that there is no such thing as value-free knowledge or value-free research, as in any case research subjects and methods are influenced by researchers' beliefs, interests and values. Any observation, what I looked for and what I was able to see, which problems I identified, is influenced by theory and by my personality, experiences

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[50] For a comparison and discussion of the Eisenhardt and the Gioia method see Langley and Abdallah (2011).

and expectations as a researcher. In particular, in ethnographic studies all research processes run through the individual researcher and cannot be untied from the individual, a creative component or even good luck (Suddaby 2006; Mauthner and Doucet 2003). In acknowledgement of this core tenant of ethnographic research, the previous sections have emphasised clear and transparent documentation of the research process and provided first reflections about the research process.

Without wanting to engage in unnecessary narcissistic reflexivity, my own person and social and economic positionality should be mentioned. I am a white European middle-class able-bodied woman, who has been educated at elite universities and has a supportive network of friends and family. I have experienced charities as a volunteer and trustee, rather than as a user or frontline staff member. This means my lived experiences differ substantially from many fieldwork participants, in particular users. Such power relations will necessarily have carried into data collection, analysis, and interpretation (Ybema et al. 2014). While feminist concerns of positional power, an ambition for non-exploitative fieldwork and reflexivity are important features of my understanding of what constitutes 'good' research, such ambitions might have also led to a romanticising of the voices of participants (Mauthner and Doucet 2003). Arising out of such awareness and worry, I frequently questioned – and will likely continue to question – my choices around how to represent the participants' voices, ideals, and experiences. In a longer research timeframe, I would have chosen to discuss my findings and papers with participants to give them more agency around how they are represented.

It is important to me to express that I was, and am, humbled by the participants sharing their stories with me, and by the kindness that was extended to me during the fieldwork. That said, the nature of the setting of vulnerability meant that the ethnographic research experience was not always an easy process. A review of my personal reflective journal demonstrated my changing perspective of the work in the social charity: an initial shock and discomfort, was replaced, or at least supplemented, by a softer approach that was more accepting of the sadness some of the fieldwork experiences would bring. A review of my notes also illustrated an initial enthusiasm for the fieldwork site: I perceived the environment as warm and collective, and I liked that snacks, birthday celebrations as well as personal struggles with the rental market were part of the daily team interactions. At the same time, the review of the reflective notes also demonstrated a shift from my romanticised view of the members of the organisation and the sector towards a more holistic view which also included financial motives of the charitable care organisation, and an openness to observe apathy or resentment in staff. More generally, the personal refection notes also indicated my

frustrations – with the fieldwork, with the research project, with the emotions the setting triggered and much more (Matthew Bamber and Tekathen 2022).

When I officially exited the organisation in December 2021, I had a closing interview with the Head of the IR team and sent personal messages to the team members I worked closest with to say goodbye. I provided them with my university email address, so they could reach out to me if they wanted to keep in touch or had any observations or reflections they wanted to share.

5.5.1) Research limitations

A few words should be said about some limitations I see with the research process. If I were able to go back to the organisation, I would like to seek out access to more financial data. Ironically for an accounting researcher, I showed quite little interest in the financial and contractual information during the data collection. Looking back, it would have been important to understand the profit margins of different projects, the payment schedules, the salaries of staff, etc. This would have helped to get a better understanding of the financial context of the organisational processes. That said, I sought to mitigate this early oversight by paying attention to the overall financial situation of the organisation, by drawing on personal lived experiences in the organisation and consulting their annual reports, as well as by reading more about the financial situation and structure of the social care sector.

Another limitation is time. A structured 4-year PhD programme with a one-year course phase and a formal upgrade process in the second year has a clearly prescriptive timeline, which comes with various pressures (Courtois, Plante, and Lajoie 2020). Given that high quality, in-depth, qualitative research takes time to develop, not all papers have come to fulfil their potential yet. Despite the short timeframe, I hope that I began to develop a tacit understanding for future research projects through the experiences and reflections of this research. I hope my sensitivity towards data, meanings, and connotations will improve over time. Further, I hope that my pattern-perceiving abilities will strengthen (Suddaby 2006), and my ability to spot and conceive of cases will further develop (Flyvbjerg 2006). These acquired skills will hopefully help to further improve the papers in this thesis on their way towards publication.

Overall, I experienced the organisational ethnography not only as a research opportunity, but also as an opportunity for personal growth (Hesse-Biber 2012; Mauthner and Doucet 2003). As other researchers outlined before me,

> [Qualitative research] offers scholars a rewarding and meaningful way to lead their lives. The rewards include direct engagement with everyday management

and organisational realities and opportunities to make substantial contributions to the field. (Gephart 2004, 461)

I agree with the sentiment that qualitative research is rewarding: I enjoyed the direct engagement with the field, with the people in the social care sector and the practices of accounting. I cherished the intellectual freedom to follow hunches and interests in the process. Looking back, I am happy about my choice to engage in organisational ethnographic research, despite its uncertain outcomes (Neyland 2009b) and the long time required in the field (Matthew Bamber and Tekathen 2022). I was able to grow as a researcher and person, and I was fortunate to have experienced a feeling of purpose throughout my study of accounting for vulnerability.

5.5.2) Future research

The last part of this thesis is an outlook into future research, both what I hope is next for my journey of studying accounting for vulnerability and what future research on this theme may be fruitful. First and foremost, I hope to further develop the papers in this thesis, so that they can be eventually submitted to accounting journals. I would also like to take the insights generated in this doctoral research 'back to the field'. This knowledge exchange might take place via writing for blogs and newsletters in social care, attending sector conferences, or partaking in social care roundtables. Further, I would like to engage more with the academic community of, and adjacent to, social care.

Going forward, I hope to explore how a range of organisations seek to represent vulnerability in formal accounting frameworks. A study based on interviews with participants from various organisations in the sector might broaden the view from a single organisation towards the wider sector of social care (Lamont and Swidler 2014). I began conducting exploratory interviews across the sector as part of an attempt to better understand the specificities and potential wider applicability of themes arising in the fieldwork, and hope to have the opportunity to continue to do so. The interviews could also further expand our understanding of the challenges and opportunities staff in different social care organisations face when representing vulnerable people. This approach might help to make a broader argument about the evolution of accounting practices at the margins (Miller 1998).

In addition, I may wish to further study the consumption, rather than production, of accounting representations. In this thesis, the focus in Paper 2 'Dignifying Representations' and Paper 3 'Co-producing User Voices' was on the internal creation

and use of accounting representations. While both papers highlighted the interconnectedness of consumption and production of accounting by indicating the influence of the intended and imagined audiences on the representations, the papers did not explore how such representations are received by different audiences. It will be insightful to supplement the findings in this thesis with the perspective of commissioners and regulators: how they draw on accounting representations, how trustworthy or important they perceive the numbers and narratives to be, and how they use the accounting representations in relation to other information. This would provide a fuller processual view of accounting for vulnerability.

The issues flagged up across the three papers are rich and warrant further investigation. Future studies might seek to explore how representing vulnerable people, and specifically coproducing accounts of them, might play out in a context where there is space for 'freely created' and tailored accounting representations, such as in emancipatory and counter accounting (Everett and Friesen 2010; Frey-Heger and Barrett 2021; Lehman, Hammond, and Agyemang 2018). This might shed light on more dimensions, and perhaps conditionality, of the representation of people in accounting frameworks. Such studies might wish to compare how formalised externally imposed accounting frameworks interact with counter accounts in regards to how representations of vulnerable people emerge in practice.

Stepping back from the immediate accounting lens, across the three papers, 'the body' is an underlying feature, whether that is as embodied experiences, 'failing bodies' or vulnerable bodies. While this thesis does not explore how the body relates to accounting practices or subject notions, based on my fieldwork it seems like a promising avenue for future research. Butler highlights the inevitability of corporality (Taylor 2008, sec. Judith Butler & Sunaura Taylor; Butler 2015), which suggests that even when discourses eclipse bodily experiences, the body itself does not disappear or lose its relevance for human experiences. Future research might explore how this tension plays out when embodied experiences and subject categories come into contact. A few previous studies on socialisation processes in the accounting profession have investigated the role of the (female) body in the constitution of accounting subjects and practices in accounting (Haynes 2008; Lehman 1992), and a few scholars have looked at experiences of employees with disabilities in the accounting profession (Duff and Ferguson 2012; 2011). Other studies have paid attention to the embodied workers on the factory floor and how they are formed into calculative spaces (Miller and O'Leary 1987). A continued problematisation of (dis)embodiment might explore how to consider corporal realities within abstract notions of subject categories: What are the relations between lived experience and abstract representation? How can lived realities be incorporated into social constructions of representation (Hacking 1991; 1986)?

The three papers also indicate that subject ideals underpinning much of accounting are constituted in specific ways, and that they might be challenged from a theoretical-political perspective as well as from empirical observations of lived-experiences. Paper 1 'Governing Vulnerability' suggests that relationality is commonly excluded in accounting representations because it contradicts the assumptions of autonomous subjects, while Paper 2 'Dignifying Representations' and Paper 3 'Co-producing User Voices' allowed to get a glimpse of such an eclipsing in practice. Future research could further examine the notion of relationality within the context of specific accounting processes in order to explore the conditions, ideals, and demands of subject categories (Cooper, Graham, and Himick 2016; Castel 2016). For example, it might be fruitful to examine whether and how an eclipsing of relationality takes place in processes of quantification, standardisation, calculation, or financialisation. This could shed further light on the conditionalities of such accounting processes.

In conclusion, while the future wellbeing of society and the planet appear disquieting, vulnerability remains as a continuous concern in an ever-changing world. The need and desire to account for vulnerability and those deemed vulnerable is on the minds of organisations and governments. As societies seek to tackle vulnerability, researchers have a key role to play in helping organisations and governments to better understand 'Accounting for Vulnerability'. With this thesis, I aspire to contribute such societal concerns – on the one hand, by exploring the ways in which vulnerability is made up through accounting processes and practices, and on the other hand, developing an understanding of how vulnerability implicates the conditions and implications of such accounting. In the future, I hope to be a part of a growing research community and agenda on 'Accounting for Vulnerability'.

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