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## RESEARCH ARTICLE

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# Making the user useful? How translation processes managerialize voice in public organizations

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**Abstract**

One of the most pervasive topics in public management discussions in recent decades is the notion of user orientation. More than ever, external stakeholders expect public organizations to “get closer” to users and to treat citizens as knowledgeable consumers of public services with a view and a voice. Existing literature highlights how, through a wide range of calculative practices, information gathered from and about public service users is assembled into descriptions of organizational activity that are useful for managers in addressing issues of surveillance and internal control as well as legitimation. In our multiple case study of hospitals and prisons in Germany, we introduce a two-step model of translation for explaining how user voice is transformed into management objects, which are then further translated into organizationally “useful” information. In doing so, we make three contributions to further our understanding of how user views are formatted to organizational activity and put to use by managers in the public sector. First, we developed a model of translation that highlights how user voices and the prospect of user orientation are enacted across diverse organizational contexts. Second, we found that different types of organizations deploy distinct methods of accounting, which nevertheless make user feedback useful in similar ways: to develop information that helps construct an image of performance, gain financial leverage, and enact compliance. Third, we found that in addition to quantitative forms of accounting, narrative accounting techniques played important roles in making users “useful” in public organizations.

**KEYWORDS**

accounting, management, translation, usefulness, user voice

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## 1 | INTRODUCTION

Relationships between public sector organizations and public service users have changed quite a bit over the past several decades. With the rise of New Public Management (Hood, 1991; Hyndman & Lapsley, 2016), individuals have been increasingly addressed as knowledgeable consumers of public services, rather than as passive claimants (Arnaboldi, Lapsley, & Dal Molin, 2016; Köppe, Ewert, & Blank, 2016; Watkins & Arrington, 2007). Under a “user-oriented” public management paradigm, the citizen has been idealized as a user with a view and a voice, someone whose opinions and experiences ought to be considered when assessing service provision (Pflueger, 2016). The push toward more user orientation has been articulated in numerous reforms (Fotaki, 2011), many of which intend to embolden individuals and grant them new avenues for participation (Newman & Clarke, 2009; Richardson, 1983). Increased attention to users, however, is not always an end in itself, but the means to achieving broader managerialist goals (Fountain, 2001, p. 59). According to proponents of a “customer-focused agenda” in the public sector, “getting closer” to users is the key to ensuring quality, holding providers accountable, and increasing efficiency (Osborne & Gaebler, 1992; Pfeffer & Coote, 1991). Thus, the rhetorical conversion of the citizen into an active assessor of service delivery is not merely about empowerment; it is also a strategic attempt to constrain user voice so that it only speaks in organizationally useful terms (cf. O’Leary & Miller, 1987, p. 261).

Within this context, managers of public organizations have found a number of ways to “make use” of user voices by formatting them to organizational activity. Most commonly, this is accomplished through quantitative practices of accounting. Satisfaction surveys, balanced scorecards, quality indicators, and various other accounting instruments are employed within public organizations to transform user opinions and concerns into numerical terms. Such quantitative accounting techniques do not necessarily reflect the preferences and opinions of service users. Rather, they mediate what aspects of user voice are actually brought to the attention of managerial staff (Pflueger, 2016). Through accounting, user voice becomes embedded in decision-making processes (Boyce, 2000; Simmons & Brennan, 2017; Wisniewski, 2001), where it can be used to hone an organization’s image (Fountain, 2001) or demonstrate performance toward external stakeholders (Christensen, Newberry, & Potter, 2018). So, although reforms have propagated the idea that users should voice their opinions, the tools deployed to “listen in” have distorted what is heard and acted upon within organizations.

In this paper, we focus on the ways in which different organizations attempt to “make users useful”; that is, how managers and others translate the opinions, experiences, and desires of individuals into management objects, which can then be used to achieve organizationally defined aims. Despite the push toward more user orientation in public services, we know relatively little about how the prerogative for organizations to incorporate user voice is operationalized in organizational practice. To address this gap, we draw on a multiple case study of hospitals and prisons in Germany.

Our study makes three contributions. First, we develop a model of translation, which helps conceptualize how different types of public organizations make users “useful” through various forms of accounting. With this model, we open up possibilities for comparing diverse types of organizations, which encounter similar reform pressures. Second, we shed light on how different types of organizations make user feedback useful in similar ways: to develop information that can help construct an image of performance, gain financial leverage, and enact compliance. Across diverse organizational contexts, distinct modes of accounting for user voice help organizations satisfy similar interests and goals. Third, we show how, in addition to quantitative accounting, narrative accounting techniques were central in making users “useful” in public organizations. The means for translating voice into something useful for organizations thus appears in multiple forms of accounting, all of which produce an image of voice that is potentially disconnected from actual user concerns.

## 2 | TRANSLATIONS AND ORGANIZATIONS—MAKING THINGS USEFUL THROUGH ACCOUNTING

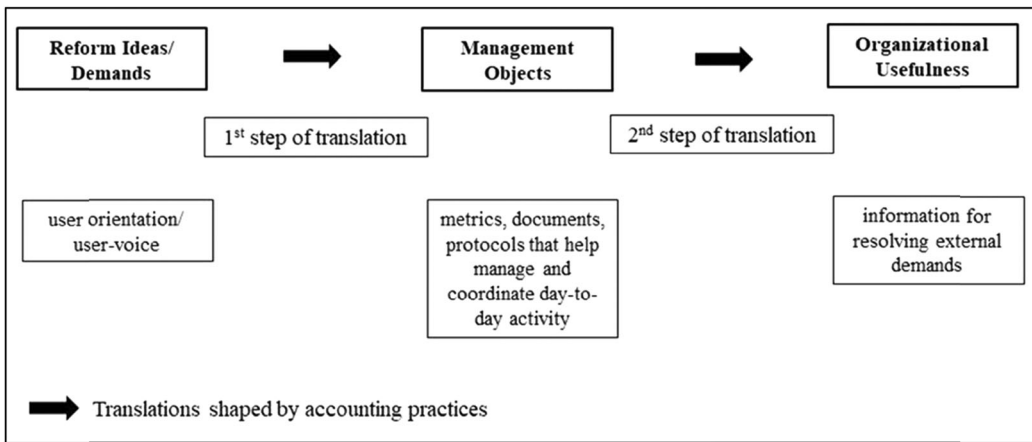
In the public sector, there is frequently a disparity between stated reform objectives and actual organizational practice (Brunsson, 2006; Czarniawska & Joerges, 1995; Lapsley, 2008; Modell, 2001). Although this is often seen as undesirable by policy makers or practitioners, critics have pointed out that such disparity is inevitable, as organizations use their own framings of problems and solutions to operationalize ideas into action (Czarniawska, 2000; Mouritsen, 1997; Power, 2007). Organizational members construct tools and routines—not necessarily in accordance with external demands, but in ways they find useful for evaluating and managing their everyday work (Garfinkel, 1967, p. 201). These tools and routines, in turn, generate new information about the organization and its relation to wider social contexts (Czarniawska & Joerges, 1995). This is an ongoing process of “translation,” whereby ideas are turned into objects and actions, and again into other ideas (Czarniawska & Joerges, 1995). Along with others, we suggest that the notion of translation helps explain how reform ideas are materialized and framed within organizations.

Previous literature has shown how translations are shaped by practices of “accounting” (Brorström, 2018; Czarniawska, 2010). As many have argued, accounting is not only composed of various budgeting and costing activities or formal accounting systems, but also a variety of other ways of “calling for accounts” (Munro, 2001; see also Power, 2015; Robson, 1992). Organizations rely on a wide range of quantitative tools as well as other practices of recording, documenting, and reporting performance. Scholars of organizations have discussed how these practices produce the metrics, documents, and protocols that appear as “management objects”—artefacts that help organizational leaders coordinate day-to-day activity (Czarniawska & Mouritsen, 2009). Literature has repeatedly shown how accounting is particularly powerful in generating material devices, which allow managers to describe and act on entities, processes, and persons “from a distance” (Chapman, Cooper, & Miller, 2009; Miller & Power, 2013). Although management objects may be viewed by practitioners as purely technical means for control, scholars remind us that documents and metrics actually impose patterns of standardization, which make certain activities visible to organizational staff, while ignoring others (Hopwood, 1994).

Research has shown us that management objects are not necessarily valued by managers for their representational qualities, but for their “usefulness” in operationalizing and informing locally defined aims (Jordan & Messner, 2012). Such management objects are not inherently useful, but have to “made organizationally useful” through processes of translation (cf. Andon, Baxter, & Chua, 2015). Expanding and challenging the technical and rationalistic understanding of accounting, scholars have highlighted a number of ways in which accounting metrics and reports are used in organizations (Ansari & Euske, 1987; Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980). For instance, Burchell et al. (1980) discussed how accounting systems operate as “ammunition machines” insofar as they help “articulate and promote particular interested positions and values” (p. 17). Information garnered from quantitative metrics or internal reports is not merely used for enhancing efficiency or informing decision-making, but also for strategically selecting what is made visible to internal and external constituencies (Burchell et al., 1980, p. 17). Existing scholarship has thus highlighted how management objects can be further translated in such a way that they help further organizational interests, legitimize decisions, or symbolize commitment to particular values (Brignall & Modell, 2000; Feldman & March, 1981; Modell, 2001).

In sum, broad reform ideas, such as the notion of user orientation, are translated into management objects, which are capable of coordinating activity or enacting control in organizations; these objects are then further translated and reflected upon by actors as they attempt to assemble organizationally useful information. We have constructed a two-step conceptual model in order to conceptualize how translations unfold across organizational contexts (see Figure 1 below). Although this model distinguishes between two “steps” of the translation process, this is only for analytical purposes and should be read as a heuristic and not as a set of linear cause and effect relationships.

This two-step approach allows us to differentiate two aspects of translation that have remained rather opaque in previous work. The first step highlights translations “from voice to management objects.” In the public sector, reform



**FIGURE 1** The two-step translation process studied in this paper

ideas related to user orientation spark attempts to make user voice into objects—metrics, documents, and protocols—that help manage and coordinate day-to-day activity. What exactly this looks like regarding users in the public sector, however, remains unclear. The second step focuses on translations “from management objects to organizational usefulness.” In this phase, managers reflect on how user voice is useful for resolving broader normative and regulatory demands placed on the organization.

With our focus on these translation processes and the phenomenon of user orientation in the public sector, we aim to make three contributions. First, we further develop the translation model illustrated in Figure 1 to highlight how user voice and the prospect of user orientation are translated across diverse organizational contexts. Although existing literature has discussed the many ways in which information is made useful in organizations—either as instruments of control or legitimation—few have taken the opportunity to explore how this relates to user orientation in the public sector. For example, in their study of multidimensional performance measurement in the public sector, Brignall and Modell (2000) suggest that “individual beneficiaries are unlikely to have sufficient power to strongly influence the compilation and reporting of performance information in provider organizations” (p. 283). Given the current trends surrounding user involvement in the public sector, this perspective seems rather antiquated now. Our model addresses this blind spot by providing a template that helps us explore how different organizations attempt to make users “useful.”

Second, we address literature that has specifically discussed the role of the user in public sector organizations. Until now, scholars have focused on how information gathered from and about public service users is implicated in practices of accountability (Miller, 1996; Pflueger, 2016; Simmons & Brennan, 2017). Some have shown how user or customer perceptions are utilized within organizations as a means of controlling customers and restructuring organizational practices (Ogden, 1997; Vaivio, 1999). In other cases, contact reports, surveys, and other instruments of evaluation that are supposed to represent the opinions of individuals are used to identify operational problems or manage professional work (Pflueger, 2016). Most of this work focuses on how users are implicated in processes of internal control and surveillance. In other words, existing research only explores how users are framed within organizations up until step 1 of the translation process. We complement this perspective by highlighting how user voice is translated into various management objects, which are then interpreted as useful for constructing an image of performance, gaining financial leverage, and enacting compliance.

Third, we draw attention to alternative forms of accounting practices that help make users organizationally “useful.” Much of the current work has focused on the role of calculative practices in shaping how organizations interact with service users. The translations that accommodate user voices to monitoring and control are often conceptualized as chains of either single or multiple calculations (Mouritsen, Hansen, & Hansen, 2009), or as practices of putting words into numbers (Czarniawska, 2000). On the path toward user orientation, public organizations are shown to rely on

various quantitative accounting instruments in order to understand user needs or to calculate the economic value of users (Boyce, 2000; Simmons, Birchall, & Prout, 2012). Although we acknowledge that calculative practices play a central role in how organizations address users, we suggest that narrative accounting practices also play a central role in processes of translation.

### 3 | METHODOLOGY

Our empirical work was based on a multiple case study research design (Eisenhardt & Graebner, 2007; Yin, 2014). This approach allowed us to specify and differentiate the healthcare and criminal justice contexts, and to tease out the multiple ways in which these organizations attempt to meet reform demands surrounding user orientation. Hospitals and prisons are particularly well suited to a multiple case study because they represent a set of “diverse cases” (Gerring, 2007). By including diverse cases in our study, we widen our analytical focus to cover a broad spectrum of circumstances under which organizations translate user-oriented reforms.

In German healthcare, policy discussions have increasingly focused on enabling patients in sharing their views on care quality (Blank, 2009; Ewert, 2011; Köppe et al., 2016; Newman & Kuhlmann, 2007). This shift is reflected in hospital management rhetoric as well, where one of the most prominent buzzwords has become “value-based healthcare” (Porter & Guth, 2012), an approach to internal control that seeks to make patient experiences part of quality measurement. The culmination of these trends has made the “user-oriented hospital” (Borchers & Evans, 2011) the model for the future. Against this background, all hospitals are required to implement “patient-oriented” quality management systems, which include a “patient survey.”

Prisons, on the other hand, attend to prisoners, who are viewed as much less “consumer like” than patients. The inclusion of user voice in German prisons has therefore received much less attention in public discourses than in health care. However, the perspectives and opinions of prisoners have become an important part of prison organization under the heading of resocialization—next to security, one of the two main aims of German prisons. Since the 1970s, prisons have been required to foster the participation of prisoners in the daily organization of prison life. German penitentiary laws provide prisoners the right to form special interest groups—a kind of “prisoner union” in each prison facility. Prisoner unions should help resocialization processes by fostering independence and responsibility among prisoners before they are released (Feest, Lesting, & Lindemann, 2017).

Across cases, we see distinct notions of user participation and distinct ways of accounting for users. Despite such differences, these organizations are quite comparable. Hospitals and prisons face similar expectations to include their respective users in the evaluation of service delivery and to be responsive to user opinions (Newman & Kuhlmann, 2007; Vigoda, 2002). This has been expressed in concrete reforms and regulations as well as expert discourses, which discuss how “human service organizations”—like hospitals and prisons—ought to attend to users’ opinions and complaints (Hasenfeld, 2010). Moreover, in mobilizing different ways of accounting for the service user, hospitals and prisons are both making efforts to attain public goals and interests; they are both exhibiting a specific form of “publicness” (Steccolini, 2019). In focusing on user orientation as a dimension of publicness, we avoid the pitfalls of privileging jurisdictional differences when contrasting cases (Steccolini, 2019).

Given the similarity in reform trends surrounding user involvement, and the diverse set of circumstances present in each case, we expected user-oriented reforms to be translated very differently across cases. Based on the literature reviewed above, accounting influences how immaterial things such as reform ideas related to user orientation, or the voices of users themselves, become operationalized in concrete organizational settings. As a consequence, different modes of accounting for service users (patient surveys vs. prisoner unions) should arguably have an effect on how user voice is constructed as “useful” in organizations. We reasoned that these diverse cases would reveal a varied and comprehensive view of how users’ views are dealt with in public organizations (Gerring, 2007, p. 99). This is valuable given the current state of the literature. Not only have there been few studies on how user-oriented reforms become part of organizational practice, but we know little about how or if this particular phenomenon varies across distinct organizational contexts.

In total, we conducted 57 semistructured interviews with actors with management responsibilities. Our sample consists of three hospitals and 10 prisons. The choice of these organizations within each sector was based on random sampling, which is unproblematic given the homogeneity within case groups (Gerring, 2007, p. 100): to translate user voice, all hospitals relied on patient surveys and all prisons relied on prisoner unions. Interviewees included top-level managers; middle managers; and some operational staff. Table A1 contains an overview of how many interviews were conducted and with which personnel. On average, interviews lasted between 45 and 75 min. All interviews were conducted by at least two members of our research team and recorded. Whenever cited, audio files were transcribed and translated into English by the authors.

Our interviews were complemented by extensive document analysis and participation in altogether 14 expert and practitioner conferences. Media publications, practitioner handbooks, and public statements by interest groups as well as various internal documents helped shed light on broader contextual information, that is, the user-oriented discourses and legal frameworks in health care and criminal justice. Combining various sources of evidence from the qualitative interviews, the analysis of interviews, internal documents, and archival materials helped triangulate our findings (Jick, 1979; Jonsen & Jehn, 2009). Throughout interviews, experts referred to users when describing various management problems and routines that were relevant in their everyday work. As topics of in-depth discussion in this paper, we chose to focus on all of those instances where users were mentioned in conjunction with management practice. This focus allowed us to exclude moments when interviewees discussed users strictly in professional terms (e.g., when physicians discussed clinical procedures for handling patients; when prison managers discussed the legal constitution of the prisoner) as well as moments when management practice was unrelated to user involvement (e.g., billing procedures; financial reporting). This resulted in our ultimate focus on patient surveys and prisoner unions.

For the analysis of the empirical material, we followed an abductive analytical approach, which focused on the interaction among data, existing literature, and emerging theoretical themes (Alvesson & Kärreman, 2011; Mantere & Ketokivi, 2013). This constituted an iterative process in which we employed “empirical material as a resource for developing theoretical ideas” (Alvesson & Kärreman, 2011, p. 12). In an open-coding process, all of the authors reviewed interview transcripts and documents line-by-line to construct categories that reflected the language of the source material. Based on our knowledge of extant literature on translation and the uses of accounting information, we focused specific attention on several core categories of interest, including “reform conditions,” “management tools,” “accounting practices,” and “interpretations of usefulness” as they appeared in our empirical material. We grouped these core categories according to the organizational activities associated with them. Through the coding process, three analytical concepts emerged—constructing an image of performance, gaining financial leverage, and enacting legal compliance—which characterized how information from and about users was made organizationally useful across cases. These similarities shed light on some new theoretical insights by providing a contrast to the original expectations we had for our diverse cases, while also remaining consistent with our empirical data (Eisenhardt & Graebner, 2007).

## 4 | RESULTS AND FINDINGS: TRANSLATION PROCESSES AROUND USER VOICE

The following sections relate the two-step translation process outlined above to our multiple case study. We show how hospitals and prisons translate the opinions and experiences of individual service users into management objects, which are then used to achieve organizationally defined aims.

### 4.1 | Hospitals

#### 4.1.1 | From voice to management objects

Within the context of “value-based health care” (Porter & Guth, 2012), as well as policy discussions surrounding the “user-oriented” hospital (Borchers & Evans, 2011), patient surveys have emerged as primary tools for approximating

patients' needs and desires. Although patient surveys are highly standardized tools and thus similar in design, regulatory provisions do not specify how hospitals are supposed to collect patient data, structure information, or use patient feedback to improve care. Each hospital therefore has some freedom in how it operationalizes and makes use of patient voice. In the hospitals in our study, surveys are conducted with an average of 1,500 patients per quarter. The survey is composed of about 10 questions and covers items such as communication with doctors and nurses, flow of information, as well as more hotel-like components of a hospital visit such as cleanliness, food, and waiting times. Each of these items are rated on a scale from 0 to 100 and in their aggregate, are intended to capture a patient's satisfaction. One interviewee described that although patients who respond positively can simply "click through" and finish with the entire process in a few minutes, poorer ratings involve more extensive questioning (quality manager, 1). All ratings below a 60 prompt follow-up questions for that item, which should help the patient specify what was unsatisfactory. For example, if a patient provides a low rating for "food," they will be asked to click whether the food was "too salty," "too sweet," "too hot," or "too cold," and so forth. A final question asks patients if they would recommend the hospital to friends and family. At the end of the survey, there is a general comments section where patients can write their own feedback.

Survey results are delivered directly to the quality management department, which calculates average scores for each survey item. Multiple interviewees discussed how quality management has created a weighted index to account for over and/or under participation of different age and morbidity groups. According to a head quality manager, this kind of weighted index, in combination with a historical data pool (his hospital has been conducting the survey for 3 years), provides a retrospective look at long-term changes in patient satisfaction. When discussing the indexed survey results, this quality manager indicated that the hospital "can verify [...] a nice increase [in patient satisfaction] over the past three years" (quality manager, 1).

Trends in patient satisfaction are also tracked over shorter periods of time and are "continuously reflected" (head physician neurology, 1) back to head physicians. In monthly staff meetings, head physicians discuss changes of patients' satisfaction compared to the last month and last quarter, as well as how satisfaction has been shifting in comparison to the last year. According to those present, these discussions usually revolve around survey items most relevant to medical staff, such as communication with doctors and nurses, or flow of information. Managers described how this kind of trend information also serves as the basis for ad hoc discussions between management and individual physicians. In cases when survey results are poor, managers talk over satisfaction measures with doctors in order to "support [them] with data" (business manager, 1.1), or establish a "mutual goal for improving results" (business manager, 1.2).

Yet another way patient satisfaction is reflected back to medical staff is through departmental rankings. Designed to approximate patients' overall satisfaction with a department, the quality management department calculates rankings by taking the total average of the individually averaged values for all survey items (head physician, cardiology 2). Rankings are released for the entire hospital every quarter, allowing all departments to see how the others are performing on their patient surveys. According to management staff, the regular publication of rankings is explicitly aimed at sparking an internal competition among different hospital units. According to one quality manager, this strategy works noticeably well in improving overall satisfaction numbers because, as he put it, "who wants to be last?" (quality manager, 1).

#### 4.1.2 | From management objects to organizational usefulness

In the section above, we saw how patient voice is translated into satisfaction scores (weighted indexes) and departmental rankings. In this first step of translation, patient voice is abstracted from its source and transformed into different numerical representations. Many of our respondents perceived these metrics as important for getting to know how patients experienced service provision. At the same time, survey results were implicated in internal accountability—trends were discussed in monthly staff meetings to see where physicians could "do better" with patients (head physician cardiology, 1), whereas rankings were used to entice the medical staff into self-correcting poor satisfaction metrics. However, the numerical outputs of surveys were not only used as a way to structure internal control. Survey metrics were also reflected upon by management actors as useful tools for addressing other organizational goals. After



being formatted to organizational activity, patient voice became a resource for hospitals seeking to act out their own vested interests in satisfying the demands of various external stakeholders.

For example, many interviewees suggested that survey metrics were valuable for constructing a comprehensive image of hospital quality. Although managers and medical staff admitted that quality is a difficult concept to define, most agreed that judging quality is not only about medical outcomes, but also “the entire experience as a whole, including the communication, the information flow, [...] the hotel services, (quality manager, 1). We found that in multiple hospitals, managers tend to place focus on survey metrics as a gauge for how the organization is performing. According to one quality manager, “data on patient satisfaction is something we work with a lot right now, because we don’t even belong to the best 25% [of hospitals in our region]” (quality manager, 2); in other instances, patient satisfaction was viewed as an “indicator [...] for seeing how we stand compared to other clinics” (strategic manager, 2). Thus, patient voice, when reduced to a quantitative form, helps approximate a picture of quality that not only facilitates internal comparisons of hospital units and discussions of shifting trends, but also allows managers to assess, monitor, and compare their organization as a user-oriented entity.

Survey metrics were also viewed as important for gaining financial leverage in a competitive market for service delivery. In Germany, patients are free to choose where they receive care, and in recent years, many hospitals have been confronted with pressure to compete with one another based on quality metrics (Reilley & Scheytt, 2019). According to interviewees, the prospect of performing well on patient surveys (e.g., procuring a high satisfaction rate and high number of “further recommendations”) is presumed to have an effect on a hospital’s ability to attract and maintain patients. Following this line of thinking, business managers were enthusiastic about patient surveys as a mode of investment into the future: “you have to continue [patient surveys] over several years in hopes of obtaining more patients [...]” (business director, 1). Some interviewees assumed that by collecting and responding to patient feedback systematically, the quality of care could improve and consequently help attract new and more lucrative patient groups, such as the privately insured. In this sense, satisfaction metrics were not only instrumental in coordinating day-to-day activity, but were also viewed as tools for enacting a broader strategy to increase profits (cf. Vaivio, 1999).

Finally, survey metrics were seen as a way for hospitals to enact compliance. All registered hospitals are required to utilize a “patient-oriented” quality management system and a patient survey. Every 3 years, national and regional quality assurance agencies certify quality management systems, checking whether hospitals actually carry out surveys on a regular basis. This represents a rather common example of an audit in which regulators are not interested in primary activities but systems of control (Power, 1996). With regard to the certification process, one quality manager admitted that “if I cannot show that [surveys are completed regularly] every three years, I have a problem” (quality manager, 1). If hospitals are not able to prove that patient surveys have been completed, they may risk losing their system certification, and as a result, lose the right to be registered in the insurance system. Conducting patient surveys thus becomes one part of maintaining the legal right to perform medical treatment. Patient surveys are thus viewed not just a means of enacting forms of internal accountability, but are also used to enact compliance by managers who see themselves as subjects of pervasive auditing arrangements (Power, 1996, p. 4).

## 4.2 | Prisons

### 4.2.1 | From voice to management objects

For over 30 years, reform initiatives in the German criminal justice sector have revolved around the prospect of “resocializing” prisoners. In order to foster the participation of prisoners in the organization of prison life, all prisons have been required by German law to form special interest groups, that is, prisoner unions.<sup>1</sup> When faced with the task of setting up prisoner unions, prison facilities are afforded significant flexibility. Still, as all prisons within a single state answer to the Ministry of Justice and thereby follow the same rules, there is a large degree of homogeneity in how prisoner unions are organized across Germany.

In the prisons we studied, prisoner unions consist of three prisoner representatives. Inmates can contact the representatives personally or submit written input anonymously in a post box. In some cases, representatives also visit prisoners from other parts of the prison. Representatives meet regularly among themselves after gathering feedback. Some formal conditions apply to these meetings: representatives are encouraged to use documentation templates to work on specific topics, and meetings have to be scheduled and accompanied by a prison staff member responsible for union issues. This was explained to us by one department head:

*We have specified that prisoners, who are brought together in concrete intervals, work on specific topics, are always accompanied by a colleague declared responsible and then get in touch with the prison director, again, always together with the contact colleague. (head of department, 2.2, B)*

After representatives meet among themselves, there are also meetings between union representatives and prison management. These usually take place once a month—or when there are urgent needs—to discuss problems among prisoners or with staff, to make suggestions for activities, new equipment, and changes in organization, or to resolve specific incidents. One of our respondents summarized:

*They [the prisoner unions] have regular meetings with the prison director. The prison director then informs the heads of departments and will ask questions about concerns which were raised to quickly act. (head of department, 2.1, B)*

These meetings handle a wide range of different concerns and prompt different organizational responses to what one head of department referred to as “wish lists” (head of department, 2.3, B). Such wish lists are put together by the prisoner unions and usually revolve around everyday issues such as food, access to TV channels, or sports programs. Some of the thornier concerns include a perceived lack of staff. Prison management and heads of department decide on how to address the topics on these lists by discussing their feasibility, practicality, and whether or not prisoners made convincing arguments. Concerns deemed worthy of immediate attention are translated into ad hoc management reports.

Prisoner unions also provide a way of feeding information about current prisoner concerns into the formal organizational hierarchy and its management systems that, in two states, included a Balanced Scorecard. The translation process of user voices in prisons is as follows: prisoners talk to their prison union representatives about their daily concerns. The representatives voice these concerns in the regular prison union meetings where the designated members of the prison managements translate those “wish lists” of issues into ad hoc management reports—the primary management object in the prison case—which they feed forward to the prison’s top management. The top managers link these reports to already existing indicators in the Balanced Scorecard as they see fit. When doing so, managers cross-check their impressions from the discussions with the quantified data available. Connections to the Balanced Scorecard are made, but we did not observe any direct translation from user voice into a new indicator. The ad hoc reports generally retain the narrative and nonstandardized character of prisoners’ accounts.

#### **4.2.2 | From management objects to organizational usefulness**

In the section above, we saw how prisoners’ concerns are translated from verbal statements by prisoner representatives to management objects. In this first step of translation, we find that prison administrators translate verbal statements into ad hoc management reports that are taken up by the prison’s top management. Sometimes these reports were connected to other management objects, such as Balanced Scorecard indicators. Overall, however, concerns were seldom quantified or standardized. Prisoner voice nevertheless became a resource for prisons seeking to generate information that could resolve demands from various external stakeholders. For example, prison management was able to use input from prisoner unions to construct a comprehensive image of the prison’s performance, which could be used

to explain and justify issues toward external stakeholders (mainly the Ministries of Justice). Managers documented the concerns raised by the members of prisoner unions to get a better idea of what happens on the shop floor, prioritize and direct their attention toward specific issues, and continuously monitor relationships with prisoners. As one head of department told us, "Well, I think that it [the prisoner union] is a useful tool. It's a way to collect issues which then can be brought to the attention of the prison's top management" (head of department, 2.2, B). Our respondents pointed to prisoner unions as a "channel" from prisoners to prison directors. This channel helped approximate the general mood and propensity for violence in the prison. According to some, information derived from prisoner union meetings was more helpful than information derived from formal performance measurement systems:

*Also, we know that prisoner satisfaction is an indicator for the propensity for violence. More satisfaction means less violence. Whether that's also an indicator for reoffending, we would need a bigger study to confirm this, but yes, it's surely an important point. (criminologist 1)*

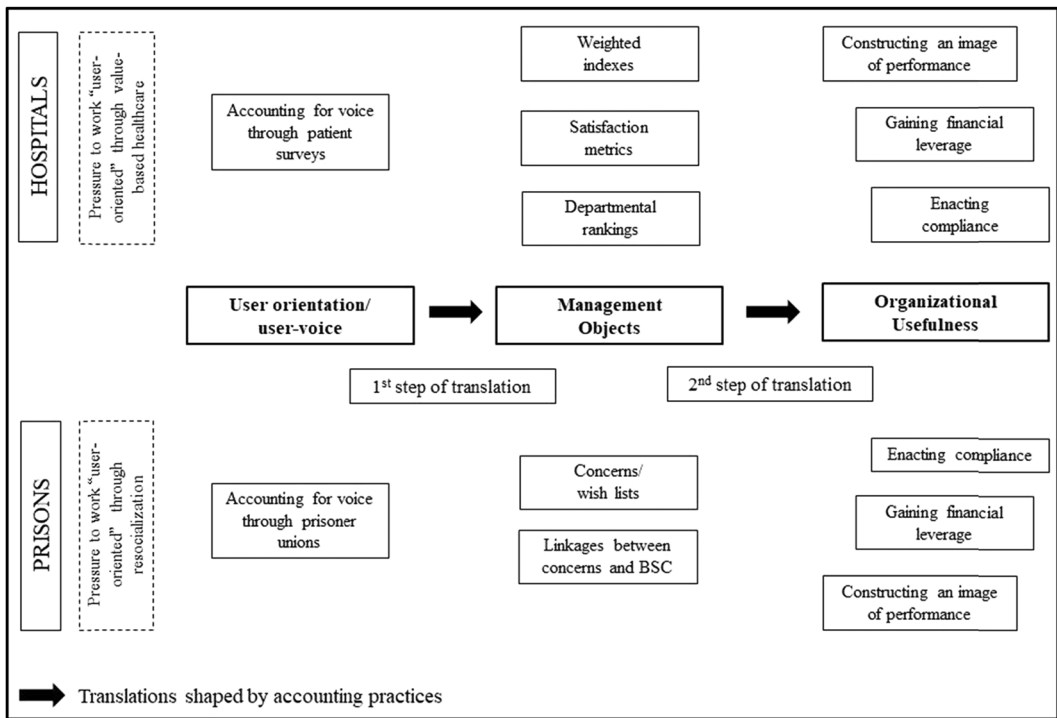
The feedback generated through union meetings was thus reflected upon as a tool for comprising a portrait of prisoners' overall satisfaction. In some cases, this rough approximation of satisfaction was then used to complement other indicators with the aim of constructing an image of organizational performance.

Issues raised during meetings with prisoner unions are also used by prison managers to gain financial leverage during negotiations surrounding resource allocation. When prison managers were able to convey a credible claim for the necessity of additional personnel or financial resources to the Ministry of Justice, the Ministry of Justice would try to negotiate additional resources with the Ministry of Finance. As members of the Ministry of Justice told us, substantiating requests for resources prisoner union feedback was crucial for successful negotiations. From the perspective of the prison, resource demands need to be justified to the Ministry of Finance. The concerns raised by prisoner unions provide valuable ammunition in this regard—especially when demands are not directed at the prisons, but at the Ministry of Justice. Union feedback is particularly effective ammunition for gaining financial leverage, because ministries often fear that no reaction will result in complaints becoming public knowledge. One head of department reflected on a current issue concerning lack of personnel:

*They [the prisoners] have already complained. It's the prisoner union, which approached the Ministry and alarmed them because there is not enough staff. Of course the Ministry sees this differently. (head of department, 2.3, B)*

Last, prisoner unions were seen as one way for prisons to enact compliance toward external regulators. All prisons are legally obligated to facilitate union meetings. Prison management use the information gathered to anticipate issues that could lead to unwanted consequences, including but not limited to civil lawsuits. In this regard, managers saw their responsibility extending far beyond the mere establishment of prisoner unions (as legally mandated). Prisoner voice was protocolized and turned into verifiable proof that concerns were being taken seriously. In this sense, prisoner voice in the context of union meetings was about constructing something that could produce evidence (e.g., in the form of meeting minutes) that prisoners' concerns were actually being addressed. Resolving prisoners' concerns in this way was seen as a strategy for reducing the number of formal petitions to the Ministry. As one head of a prison explained when asked whether he worked with the prisoner union:

*Last year we worked very closely with them because we tried to pull together the requests and wishes of the prisoners, also the petitions of course, through the prisoner union. So we had regular meetings and I think they were successful and the prisoners took note, 'ok, they do something for us and stuff is happening'. That's surely a reason why the number of petitions has decreased. (prison director, 1, B)*



**FIGURE 2** Summary of our findings: The two-step translation process in hospitals and prisons

In this sense, meetings with the prisoner unions helped managers work around formal complaint systems. Managers could use the information generated from meetings to identify and tackle problems locally before they went to the Ministry. Information taken from prisoner union meetings was perceived as useful for its ability to help enact compliance without engaging with formal complaint systems.

## 5 | DISCUSSION

In the analysis above, we show how hospitals and prisons attempted to translate the opinions and experiences of users into management objects through different accounting practices. These management objects were then used to achieve a variety of organizational objectives. In a first step of translation, hospitals relied on patient surveys to generate survey metrics, weighted indexes, and departmental rankings. These management objects opened up possibilities for managers to follow up with physicians about the satisfaction of their clientele, and induce competition among hospital units. In prisons, user voice was captured in hand-written notes and “wish lists,” which were used to make decisions, steer internal activity, and sometimes, support performance management systems, such as the Balanced Scorecard. In a second step of the translation process, these management objects were reflected upon as tools for constructing an image of performance, gaining financial leverage, and enacting compliance in both cases. In hospitals and prisons, management objects were not only linked to problems of internal control, but also helped organizations satisfy their own interests when dealing with external demands. An overview of these translation processes is depicted in Figure 2 below:

Both hospitals and prisons have been confronted with normative expectations to include service users—patients and prisoners—in processes of evaluation; both have attempted to be more responsive to user opinions and desires. Yet, in enacting the prospect of addressing their respective service users, hospitals and prisons have employed

distinct forms of accounting, and fostered distinct modes of participation. In hospitals, patient surveys are focused on capturing past experiences, and turning them into figures that could help managers adjust service delivery in line with patient interests. Prisoner unions are primarily focused on involving prisoners in the ongoing organization of prison life; resulting ad hoc management reports are more future oriented and focused on desires. Given the different types of management objects and the distinct forms of accounting present in each case, we expected hospitals and prisons to make user voice “useful” in considerably different ways. A comparison of these “diverse cases” (Gerring, 2007) was supposed to highlight a spectrum of ways in which organizations translate user-oriented reforms. Although we found different processes of translation in each case, our model also highlights a surprising similarity in how hospitals and prisons framed user voice in organizationally useful terms.

Our model helps visualize different steps of translation as they unfold across diverse organizational contexts (Figures 1 and 2). On the one hand, the model helps decipher the specific ways in which user-generated information is made useful in organizations. Although there is a wealth of literature on how organizations translate reform ideas and make information useful—either as an instrument of control or legitimation—there has been less work on how the service users’ views are implicated in such processes. The model presented in this paper thus addresses previous research’s shortcomings by providing an outline for exploring how different organizations attempt to make users “useful.” On the other hand, our translation model is applicable to other contexts and other cases as well—especially those in which user voices are important. The model thus provides a starting point for mapping out the various dynamics by which information is made organizationally useful.

In the following sections, we further reflect on our findings. First, we discuss the notions of organizational usefulness that were similar across cases. Second, we explore how accounting practices played a role in these translation processes.

## 5.1 | Translation across cases: Distinct modes of accounting and similar notions of usefulness

Managers and professional staff attempted to grasp different iterations of user voice through distinct forms of accounting. Although hospitals addressed patients as more consumer-like users through quantitative satisfaction surveys, prisons attempted to facilitate prisoner participation through union meetings, which relied more on qualitative and textually rich forms of accounting. Although these translations consisted of quite distinct accounting practices, they yielded quite “similar” notions of organizational usefulness. With regard to the first step of translation, both hospitals and prisons were able to transform the opinions and desires of individuals into management objects for coordinating and structuring control. This finding supports existing research, which discusses how accounting information related to users is often deployed for internal accountability purposes (Mouritsen, 1997; Pflueger, 2016; Simmons & Brennan, 2017; Vaivio, 1999). We complement this point by exploring how users’ views are made organizationally useful in a number of other ways as well. Our findings indicate that in a second step of translation, management objects were interpreted as useful for constructing an image of performance, gaining financial leverage, and enacting compliance in both hospitals and prisons. In this sense, objectified representations of user voice were translated into information, which managers found useful for meeting a variety of demands that have become inseparable from managing the public sector.

First, our analysis shows that many organizational members envisioned management objects—both survey metrics and wish lists—as resources for “constructing an image of performance.” In hospitals, managers relied on survey metrics to understand how the organization as a whole was performing in relation to other hospitals. Patient opinions were viewed as a useful lens through which the organization could assess its own performance and compare it to others. Prison administrators also relied on prisoner feedback to assess the overall state of their prison facility and discern how the prison was performing. The documentation of prisoner concerns was seen as a helpful resource in establishing an overview of quality-related issues at the facility. These findings are reminiscent of accounts that describe how managers attempt to “hone an image” of the organization (Fountain, 2001) or signal competency toward

external constituencies (Feldman & March, 1981). For instance, by comparing and assessing performance through the patient survey, hospitals were able to enact the core principles of “value-based health care” (Porter & Guth 2012, p. 39). Likewise, constructing an image of performance through prisoner feedback was one way for prison managers to display their commitment to resocialization toward regulators.

Second, management objects were often viewed as central for organizations in “gaining financial leverage.” In the case of hospitals, managers believed that surveys could help adjust services to meet patient needs, and thus better maneuver a competitive market where patients had the freedom to choose where they received care. In the case of prisons, although there is little or no competition among facilities (Iloga Balep & Huber, 2017), prisoner feedback was nevertheless viewed as a way for the organization to procure financial benefits. Prison administrators used the feedback from their service users as “ammunition” (Burchell et al., 1980) to argue with the Ministries of Justice for the necessity of more personnel and other cost-intensive issues. Thus, hospitals and prisons interpret survey metrics and wish lists to help harness untapped financial resources. This goes far beyond resource allocation decisions, and instead highlights how user voice becomes implicated in processes intended to further the strategic interests of these organizations (Ansari & Euske, 1987).

Third, both hospitals and prisons saw management objects as central to “enacting compliance.” In hospitals, patient surveys were embedded in more comprehensive quality management systems, and subjected to an audit every 3 years. The patient survey aided in processes of organizational self-observation, and created possibilities for a certain style of oversight, namely, the “control of control” (Power, 2005, p. 333). This was similar in prisons, where issues related to legal compliance were addressed through prisoner concerns. Prisoner feedback was further translated into evidence that could help deal with potential legal issues. Prisoner union meeting protocols gave managers something substantial to present to external and internal constituencies in case any other legal issues arose. These findings highlight how managers in both hospitals and prisons proactively enacted compliance by making their organizations auditable for external regulators (cf. Brignall & Modell, 2000).

In sum, although hospitals and prisons carried out very different practices in order to account for the user, and ended up with distinct management objects, translations yielded similar notions of organizational usefulness. In both hospitals and prisons, user voice was viewed as a useful tool for structuring internal control, constructing an image of performance, gaining financial leverage, and enacting compliance. Although previous literature has hinted at different notions of usefulness, most work has overlooked those contexts where managers attempt to make the “public service user” useful. Those who have focused on the service user tend to emphasize their implication in processes of control, and thus ignore other notions of usefulness. We provide a much-needed exploration of how user voice is translated into similar notions of usefulness across diverse public domains. Furthermore, the forms of organizational usefulness highlighted in our study indicate a kind of self-concern on behalf of hospitals and prisons, which contradicts the common rhetoric surrounding user involvement in the public sector. Although “listening” to the user has been advertised as a way of being more responsive to user needs and desires in these contexts (Osborne & Gaebler, 1992), many accounting practices end up addressing the organization’s own interests—interests that may or may not be at odds with those of individual service users.

## 5.2 | Accounting for the service user through calculative practices?

Much of the public sector accounting literature focuses on how calculation formats user voice to organizational activity. Although public service users are increasingly invited to participate in evaluation processes (Arnaboldi & Azzone, 2010), the expression of their opinions and experiences are limited (Damgaard & Lewis, 2014), often times by processes of quantification (Pflueger, 2016). Even the most optimistic citizen-driven performance measurement systems ultimately transform individual viewpoints into satisfaction metrics, quantified accounts of complaints, and economic valuations (Simmons & Brennan, 2017). Thus, even though they promise to deliver a platform for participation and empowerment, quantitative forms of accounting—such as the survey—allow the user to be organizationally contained. Within the existing literature, there is a focus on the “metrological equipment” (Pflueger, 2016, p. 30) that

enacts particular forms of managerial reductionism, that is, the attempt to make users into organizationally useful bits of information. Although we agree that calculative practices have profound effects on the ways in which organizations address and deal with service users, we would also like to draw attention to how organizations account for service users through both calculative and “noncalculative” practices.

Our findings show how narrative and calculative forms of accounting have important roles to play in making users “useful.” In agreement with Power (1992), we believe that accounting should not be conflated with calculation. Indeed, in both hospitals and prisons, there were numerous examples of documentation and information reporting that accounted for users through words or lists instead of numbers (Christensen, 2004). We argue that these narrative forms of accounting are no less dubious than calculative forms in how they constrain user voice. Processes of documentation and narration also structure how accounts are given and limit how individuals express themselves. Through narrative forms of accounting, organizations filter what is said, how it is said, and to whom. Therefore, we could reasonably assume that all practices that account for user voice—both calculative and noncalculative—have implications for how public organizations come to view and understand their users. We suggest that the methods in place for making service users “useful” in public service not only revolve around the avalanche of numbers that we have seen in recent years but also a wide variety of other ways of calling for accounts (Munro, 2001).

With regard to calculative practices, hospitals relied on surveys and statistical methods of analysis to translate patient voices into numerical trends and departmental rankings that changed how managers viewed internal constituencies (e.g., the departments) by establishing them as commensurable entities that could compete with one another (Sauder & Espeland, 2009). Rankings also made remote and mutual surveillance possible among different departments (Sauder & Espeland, 2009). Calculative practices seemed to play a less prominent role in the second step of the translation process, when management objects were interpreted as being organizationally useful. The meaning and usefulness of patients’ opinions was not only based on “hard” numbers produced through calculations, but also came from the stories and narrative accounts of both users and organizational staff. Regardless of the type of accounting, user voice was filtered and constrained; the tools used to “listen in” to users were responsible for distorting what was ultimately heard within hospitals.

With prisons, formalized forms of accounting featured less prominently than in hospitals. The information prisoner union representatives collected from other prisoners, the templates they were supposed to use within their internal meetings, and the protocols produced during these meetings mainly contained qualitative data. Concrete numbers or calculations were hardly present at prisoner union meetings, partly because of prisoners’ lack of access to budgetary or staffing information. The usefulness of prisoner union feedback was based on narratives that were sometimes, but not always, linked to “hard” numbers. Calculation, if at all, came in later in the translation process, when user voice was transformed into organizationally useful knowledge. For example, when discussing issues not represented in performance management systems, administrators supplemented prisoner narratives with quantitative information, which could be used to make decisions or justify inactivity toward users.

With these findings, we complement the common understanding that calculative practices shape the ways in which user voice is formatted to organizational activity, by drawing attention to the mix of calculative and noncalculative ways of accounting for service users. Translation processes were composed of diverse forms of accounting, which aimed to capture user opinions in numerical and narrative form. We could assume along with Power (2015, p. 51) that these “alternative” forms of accounting need time to establish themselves “conceptually and operationally before they can develop quantitative dimensions” and travel across domains. However, this would seem to frame narrative forms of accounting as antecedents to, or more “incomplete” than quantitative forms of accounting, and thus underestimate their transformative power. Moreover, managers and others might simply view different mixes of quantitative and qualitative accounting practices more suitable to their work (Timmermans & Almeling, 2009). In sum, we suggest that it is valuable to pay attention to accounting in all of its various forms, whether it be narrative stories or numbers, as both are central to operationalizing user voice and turning it into something that is perceived as organizationally useful.

## 6 | CONCLUSION

In conclusion, we want to reflect on two points that we find relevant for further exploration. First, our study examined how user voices are translated into something managers perceive as useful. Although we situated our research within the broader critical literature about how organizations use accounting information, we have by no means fully explored the broader social implications for how organizations account for user voice. Pressure to account for performance through end users is often justified by governments and organizations around the globe as a way to “get closer” to citizens, or afford individuals a view and a voice (Osborne & Gaebler, 1992). Yet, user voice is not merely viewed by managers as a means of getting to know how the user is doing; much more, user voice is made into an object to manage; it is formatted into a source of information for legitimating and better positioning the organization (Ansari & Euske, 1987; Brignall & Modell, 2000; Fountain, 2001; Power, 2007). An organizational perspective of what constitutes a user as useful is rather narrow and raises wider questions about the appropriateness of using the views of (vulnerable) people to aid or justify organizational behavior. Reform ideas targeted at user empowerment or participation actually revolve around organizational interests, rather than the opinions and experiences of individual service users. We believe it is important to further engage with a critical assessment of how organizations deal with voice and whether the managerialist frameworks they often employ can actually empower users.

Second, we welcome further work on how accounting practices *de facto* constrain the voices and opinions of individuals (Pflueger, 2016). As discussed above, narrative forms of accounting shape how translations unfold by limiting how service users express themselves; they filter what information is ultimately fed back into organizational decision-making. Practices of list making and protocolling certainly influence how user opinions, experiences, and desires are expressed and embedded into organizational activity (Power, 2015). Thus, regardless of whether or not quantification is involved, all practices that attempt to make the ephemeral voice something concrete have the potential to shape the ways in which organizations describe and relate to service users. For instance, in prisons, voice was filtered and constrained through wish lists—prison administrators were highly selective about what was included on wish lists and worked to refine input into an “appropriate” form. Such lists were constructed in such a way that managers could later use them to leverage financial resources, thus turning prisoner voice into an economic bargaining chip. This is just one example of how accounting practices that generate data from and about users do not need to be quantitative in order to affect how organizations comprehend users. Going forward, we should ask how alternative forms of accounting practice and organizational self-concern shape concrete structures in service delivery, and to what extent these phenomena are actually compatible with the ideal of user orientation.

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## ENDNOTES

<sup>1</sup> In German, these prison unions are called “Interessenvertretung der Gefangenen” or “Gefangenenmitverantwortung,” and are akin to prisoner interest groups in other countries such as the United Kingdom. We chose a term suggested by one of our interviewees to denote the design and role of these groups specific to Germany, namely, “prisoner union” (Controller, 2.1, B).



## DATA AVAILABILITY STATEMENT

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

## CONFLICT OF INTEREST

The authors declare no conflict of interest.

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**APPENDIX****TABLE A1** An overview of how many interviews were conducted and with which personnel

Hospitals	Number of interviews
Business managers, strategic directors, and quality managers	7
Medical directors and head physicians	11
Assistant physicians	3
Total number of interviews: 21	
Prisons	Number of interviews
Prison directors and controllers	16
Heads of department	21
Correctional officers	4
Total number of interviews: 41	