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What is good work in a hybrid organization? On the efforts of sequencing registers of valuation

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Abstract:

Purpose: This paper investigates how different and sometimes conflicting approaches to performance evaluations are hybridized in the day-to-day activities of a disciplined hybrid organization – i.e., a public child protection agency at the intersection between the market and the public sector.

Design/methodology/approach: The paper is based on a one-year ethnography of how employees achieve to qualify their work as “good work” in situations with several and sometimes conflicting ideals of what “good work” is. Fieldwork material was collected by following casework activities across organizational boundaries. By combining accounting literature on hybridization with literature on practices of valuation, the paper develops a novel theoretical framework which allows for analyses of the various practices of valuation, when and where they clash, and how they persist over time in everyday work.

Findings: Throughout the study, four distinct registers of valuation were identified: Feeling, theorizing, formalizing, and costing. To denote the meticulous efforts of pursuing good work in all four registers of valuation, we propose the notion of *sequencing*. Sequencing is an ongoing process of moving conflicting registers away from each other and bringing them back together again. Correspondingly, at the operational level of a hybrid organization, temporary compartmentalization is a means of avoiding clashes, and in doing so, making it possible for different and sometimes conflicting ways of achieving good results to continuously hybridize and persist together.

Research limitations/implications: The single-case approach allows for analytical depth, but limits the findings to theoretical, rather than empirical, generalizability. The framework we propose, however, is well-suited for mobilization and potential elaboration in further empirical contexts.

Keywords:

Performance evaluation, hybrid organization, practices of valuation, ethnography, social services

1. Introduction

I questioned if he was a “95,000-kroner-boy” because I have some inner scale of placement prices and of what to expect, when we reach a price like that (caseworker in a child protection agency).

This paper investigates how employees of a Danish public child protection agency manage to qualify their work as good in situations where accounting-based performance evaluations merge with care-based methods of performance evaluations. Within the accounting literature, there have been two major approaches to how such situations are described and studied. The first approach examines situations where value conflict occurs, because accounting – in the form of intrusive performance measurement systems and calculative practices – impinges on professional work and thereby transforms the values of the work practice (e.g. Miller and Rose, 1990; Abernethy and Stoelwinder, 1995; Broadbent, 1998; Townley *et al.*, 2003; Power, 2004; Lapsley, 2008; Kraus, 2012; Amslem and Gendron, 2018). In the second approach, such situations have been studied as results of hybridization, where a new amalgam is formed as an exception to the rule (e.g. Kurunmäki, 2004, 2009; Miller *et al.*, 2010; Broadbent, 2011; Christensen and Lægreid, 2011; Knutsson and Thomasson, 2017; Rajala and Kokko, 2021; Sargiacomo and Walker, 2021; Vakkuri *et al.*, 2021). As the introductory quote illustrates, however, the act of considering financial information together with assessments of social care is standard in the everyday activities under scrutiny in the present study. More specifically, the quote illustrates that considerations regarding the value of a service are not based on calculative practices derived from an accounting-based assessment technique, but on “some inner scale (...) of what to expect”. Where do such “scales” come from? How do they combine with other approaches to performance evaluation, and where do they clash with each other? Such questions as well as recent calls for research (Grossi *et al.*, 2017, 2020; Kastberg and Lagström, 2019; De Waele *et al.*, 2021; Vakkuri *et al.*, 2021) motivate this paper to advance our knowledge about how it is possible to pursue and maintain conflicting performance ideals at the operational level of hybrid organizations.

Although it is more than ten years ago that Miller, Kurunmäki & O’Leary (2008) called for research on the practices, processes, and expertise of hybridization in everyday work, the literature thus far has remained surprisingly unclear about *where* and *when* hybridization takes place at the operational level of organizations (Grossi *et al.*, 2017, 2020; Baudot *et al.*, 2021; De Waele *et al.*, 2021; Ferry and Slack, 2021; Kallio *et al.*, 2021; Maran and Lowe, 2021; Vakkuri *et al.*, 2021). Miller and colleagues’ (2008) own take on it was that hybridization happens behind the scenes of professional work as performance measurement systems (PMS) make calculable activities more visible than non-calculable ones. Other scholars have argued that hybridization takes place in the minds of individuals as the logics guiding their actions are mixed together in new ways (Kurunmäki and Miller, 2006; Rautiainen and Järvenpää, 2012; Pettersen and Solstad, 2014; Polzer *et al.*, 2016; Gebreiter and Hidayah, 2019; Grossi *et al.*, 2020).

As reflected in this special issue on case studies of hybrid organizations, accounting scholars have increasingly begun to concretize hybridization as taking place in specific locations, focusing on the ongoing and practical formations of hybrids. This development forecasts a turn of accounting studies of hybridization towards everyday organizational practices. In this stream of research it is foregrounded that hybridization is ongoing (Wällstedt and Almqvist, 2015; Ahrens *et al.*, 2018; Convery and Kaufman, 2021) and happens because accounting plays a mediating role, which enables boundary-crossing

discussions (Pettersen, 2015; Busco *et al.*, 2017; Rajala *et al.*, 2019; Zawawi and Hoque, 2020) and ongoing adjustments of evaluative principles (Chenhall *et al.*, 2013; Sargiacomo and Walker, 2021). While these practice attuned papers develop detailed insights into how techniques of measuring performance hybridize (Budding *et al.*, 2021; Costa and Andreasson, 2021; Sargiacomo and Walker, 2021), new ethics of accountability and trust-based control develop in hybrid organizations (Krause and Swiatczak, 2020; Baudot *et al.*, 2021), how specific variations in the institutional environment – such as reputation and regulation – impact on the very operations of hybrid organizations (Giosi and Caiffa, 2020; Kim and Mason, 2020; Convery and Kaufman, 2021), the mechanisms of value-creation varies according to specific situations (Vakkuri *et al.*, 2021), and how responses to PMS advance into new styles of evaluating (Ferry and Slack, 2021), they share the common denominator that performance measurement is assumed to be delimited by a PMS. In this respect they pay less attention to the styles and practices of valuing performance, which are not included in or emerge as a response to a PMS.

In this paper, we elaborate on the practice attuned studies of hybridization by mobilizing a theoretical approach which allows for a study of performance evaluations regardless of the style or calculability of the evaluation. This entails a shift from viewing hybridization as occurring in abstract localities towards viewing hybridization as emerging from the day-to-day practices of professionals, where doing good work and valuing its “goodness” are constitutive and entangled. Drawing on the emerging, interdisciplinary field of valuation studies (Helgesson and Muniesa, 2013), we view valuation not as a static practice external to the work it aims to measure but as an integral aspect of work itself (Muniesa, 2011; Vatin, 2013). This entails a temporal shift in our analytical lens: Whereas studies of how performance is measured and evaluated are typically concerned with how performance is summed up, *ex post* (Micheli and Mari, 2014), the notion of *valuation* helps us attend to how performance is made valuable, *ex ante* (Vatin, 2013). We substantiate this move by employing the theoretical concept of registers of valuation (Heuts and Mol, 2013). Rather than viewing the day-to-day activities as unfolding within or in response to what has been defined in a formal system as important and good, the notion of registers situates the “goodness” in the practices themselves. Correspondingly, if we want to learn about how it is possible to pursue and maintain conflicting performance ideals at the operational level of hybrid organizations (Kastberg and Lagström, 2019; Grossi *et al.*, 2019, 2020), we have to ask how, where and when different approaches to qualifying work as “good” collide, and what is done to move forward in practice.

In this way, we combine the practice-attuned approach from the field of valuation studies with the accounting literature on hybridization in everyday work, and pose the following research questions: *How, when, and where are different registers of valuation hybridized in everyday work?* To answer these questions, we draw on a comprehensive ethnography of the everyday activities involved in qualifying casework as good in a Danish child protection agency. In our analysis, we identify four registers of valuation: Feeling, theorizing, formalizing, and costing. To denote the meticulous work involved in qualifying work as good in several registers of valuation at the same time, we propose the notion of *sequencing*. Sequencing emphasizes that daily work in hybrid organizations requires temporal and spatial shifting between different and sometimes conflicting ways of improving performance.

Our paper contributes to the accounting literature in three ways. First, by studying practices of hybridization within the day-to-day activities of a hybrid organization, the paper develops novel theoretical insights about when and where hybridization takes place and how it is maintained (Miller *et*

al., 2008; Busco *et al.*, 2017; Vakkuri, 2018; Gebreiter and Hidayah, 2019; Kastberg and Lagström, 2019; Grossi *et al.*, 2020). Second, by introducing the notion of registers of valuation to the accounting literature, the paper elaborates how performance evaluations can be understood and studied regardless of the style or calculability of the evaluation (Broadbent, 1998; Andon *et al.*, 2007; Chenhall *et al.*, 2013; Sjögren and Fernler, 2019). Third, with the notion of sequencing we propose that registers are continuously related to each other through practical work. This contributes more broadly to strands of accounting literature aimed at understanding what accounting becomes in organizations, where the formal accounting systems are less important than the stakes of everyday work (Hopwood, 1983; Heuts and Mol, 2013; Miller and Power, 2013; Mennicken and Sjögren, 2015).

The paper is structured as follows: In section two we position our paper and theoretical approach in relation to the accounting literature on hybridization and we elaborate on this by drawing on theoretical developments within the literature on practices of valuation. In section three we describe the empirical setting, our fieldwork and analytical strategy. We then move on to our empirical section four and finally, in section five, we discuss how the insights from our paper contribute to our understanding of how, when and where hybridization is achieved and maintained in everyday work.

2. Hybridization in everyday work practices: How, when, and where?

2.1. Performance measurement in hybrid public sector organizations

As a result of 40 years of marketization and modernization according to the doctrines of the New Public Management (Hood, 1995), public service organizations operate partly on market terms and partly on the terms of state-regulated policy and law (Zawawi and Hoque, 2020; Convery and Kaufman, 2021). In general, public service organizations of today's welfare states can be characterized as hybrid organizations (Miller *et al.*, 2008; Czarniawska and Solli, 2016; Grossi *et al.*, 2019). Social service organizations are a case in point (Battilana and Lee, 2014; Grohs, 2014). In the intersection between the market and the public sector, decisions to spend money on service provisions are a matter of identifying the best possible solution in terms of economic value, on the one hand, and the most valuable service for the individual citizen, on the other (Bracci and Llewellyn, 2012; Grohs, 2014). More specifically, the literature on accounting in hybrid organizations identifies public organizations such as hospitals and social service providers as hybrid organizations because they pursue different goals (Grossi *et al.*, 2017) and uphold multiple rationalities (Vakkuri, 2018). However, it is also specified that such organizations are disciplined or regulated hybrids because one mode of organizing, namely that of the public hierarchy, is primary (Kurunmäki and Miller, 2011; Mair *et al.*, 2015; Kastberg and Lagström, 2019; Convery and Kaufman, 2021).

The challenges of managing performance in disciplined hybrids and more generally in knowledge-intensive and social organizations is most often described in terms of an inherent dichotomy between a quantitative accounting tool and the messy world of human and organizational practice it is supposed to measure (e.g. Llewellyn and Northcott, 2005; Arnaboldi and Azzone, 2010). Accounting scholars have, for instance, developed theories about how to improve PMS to better fit organizational practices (Abernethy *et al.*, 2007; Micheli and Mari, 2014; Arnaboldi *et al.*, 2015; Pettersen, 2015; Costa and Andreasson, 2021; De Waele *et al.*, 2021; Rajala and Kokko, 2021; Vakkuri *et al.*, 2021); about the productive flaws of performance measurement (cf. Dambrin and Robson, 2011), and about the ways performance measurement practices colonize and transform professional expertise and work practices

(e.g. Townley *et al.*, 2003; Power, 2004). Recently, though, and often inspired by theory on institutional logics, it is argued that public sector organizations are hybrid to the extent that multiple performance objectives and values co-exist (Grossi *et al.*, 2017; Vakkuri *et al.*, 2021). Nonetheless, research on performance measurement in hybrid public sector organizations is still scarce (De Waele *et al.*, 2021).

2.2. *How, when, and where does hybridization take place?*

Hybridization is generally conceptualized as a process that happens over time as two pure elements, which exist in separation from each other, are mixed together (Miller *et al.*, 2008). Correspondingly, studies of hybridization often compare the state of things before and after an accounting technology or practice is implemented (Ahrens *et al.*, 2018; Kastberg and Lagström, 2019). Over time, calculative practices induced by the reforms of NPM have been found to be “meshing with service management practices and chang[ing] the nature of service management” (Ahrens *et al.*, 2018) as well as fostering “hybrid professions” (Kurunmäki, 2004; Noordegraaf, 2015; Breit *et al.*, 2017). In these studies, hybridization happens *after* a strategic decision to change or regulate work practices has been made, and ends with the formation of a hybrid – or not (Kurunmäki, 2004; Jacobs, 2005; Fischer and Ferlie, 2013). Such insights are useful for developing theories about what drives and hinders hybridization. Fischer and Ferlie (2013), for instance, convincingly argue that attempts to hybridize two fundamentally different ways of managing risks – rule-based and ethics-based – fail, because of the extreme emotional and moral pressure it causes in everyday work. However, when hybridization is used as an explanation for why expertise and practices are complex (Thomasson, 2009; Christensen and Lægreid, 2011; Ahrens *et al.*, 2018; De Waele *et al.*, 2021; Rajala and Kokko, 2021; Vakkuri *et al.*, 2021), then hybridization itself is not the object of analysis.

The question of *when* hybridization happens is closely connected with the question of *where* it takes place. We know, for instance, that professions and individuals might hybridize – or not – when new regimes or tools of measuring and managing their work are implemented (Broadbent and Laughlin, 1998; Kurunmäki, 2004; Jacobs, 2005; Fischer and Ferlie, 2013; Pache and Santos, 2015; Gebreiter and Hidayah, 2019). And we know from earlier and recent papers, including the ones in this special issue, that the accounting technologies themselves hybridize in hybrid organizations (Miller, 2001; Budding, Faber and Schoute, 2021; Costa and Andreus, 2021; Sargiacomo and Walker, 2021). However, in these studies, hybridization is located within professional, technological, organizational or individual boundaries as well as taking place “behind the scenes” (Miller *et al.*, 2008), between and in response to the logics guiding action (e.g. Gebreiter and Hidayah, 2019; Maran and Lowe, 2021). These abstract localities of hybridization leave us speculating about when, and where hybridization takes place in everyday work (Kallio *et al.*, 2021). The medical professionals from Kurunmäki’s (2004) seminal paper are a case in point: When do they, for instance, compare costs and operations? While they diagnose, before they choose to operate? Or after operations?

A subtle and often overlooked point from Kurunmäki (2004) is her argument that it was the transferability of a particular set of accounting tools and techniques that made the hybridization of two distinct practices possible. This point is important for the understanding of hybridization, because it suggests that it is not a ‘core value’ or a ‘core identity’ of the profession or the individual person that transforms, when new technologies or practices are implemented (Lapsley, 2008; Kraus, 2012; Breit *et al.*, 2017; Ahrens *et al.*, 2018). Rather, it is a collection of techniques, skills and expertise that are subject to transformation. In this view, “the profession” is not a system with a core at the center as it is often proposed in the accounting

literature (Abernethy and Stoelwinder, 1995; Llewellyn, 1998). Rather, professions are made up of the tools and techniques just as much as the human beings that make work possible (Abbott, 1995). This observation is in line with papers arguing that it is the ongoing adjustments of accounting technologies that make it possible to achieve and maintain hybridization between conflicting performance objectives (Busco *et al*, 2017; Zawawi and Hoque, 2020; Convery and Kaufman, 2021; Sargiacomo and Walker, 2021; Vakkuri *et al.*, 2021). In so far as hybridization takes place in material things – tools and techniques – then it is pivotal to turn the analytical lens to the *practices*, where tools, techniques and humans work together.

We substantiate this turn by investigating *when* and *where* hybridization takes place. This shift opens for questions such as: Where can we see hybridization? In which situations does and doesn't hybridization occur and what is it, in a situation, that makes a difference? What is it, for instance, in a particular situation that makes it more appropriate to employ one or more techniques of performance valuation and not others? While asking such questions attunes our attention to the practical efforts of achieving and maintaining hybridization in everyday work activities, it also entails viewing hybridization more as a temporary achievement than a process that ends when a hybrid is formed. In this regard, we do not assume that hybridization happens in a process from pure to mixed. Rather, we assume that hybridization is an ongoing and unstable process (Miller *et al.*, 2008).

2.3. Hybridization and partial compartmentalization in everyday work

Drawing on the notion of institutional logics as implicit guiders of decision-making and action, scholars argue that at the operational level of organizations, conflicting logics are neither resisted nor accepted (e.g. Lounsbury, 2008; Pettersen, 2015; Kallio *et al*, 2021). Instead, they are combined in numerous ways, according to the strategies of the individual and their task at hand (Pache and Santos, 2015; Carlsson-Wall *et al.*, 2016; Gebreiter and Hidayah, 2019). One such combination is to split the conflicting logics into different compartments – to compartmentalize – and thus make it possible for conflicting logics to co-exist. The proposition that organizations manage to “pursue two disparate things at the same time” (Gibson and Birkinshaw, 2004, p. 210) by compartmentalizing tasks is also reflected in studies of organizational ambidexterity. It is for instance suggested that managers can design their way out of the conflicting situations through “task partitioning” and “temporal separation” (Gibson and Birkinshaw, 2004, p. 211). In a similar vein, decision theory scholars have long argued that rationality is limited because it is not possible to tend to all aspects of a decision simultaneously (March, 1987). Rather, it is the employees' ability to pay sequential attention to goals that makes it possible for organizations to pursue conflicting goals (March, 1982).

In accounting research about how hybridization is achieved, however, we are warned that full-fledged compartmentalization indicates that the hybrid has ceased to exist (Kastberg and Lagström, 2019). In hybrid organizations, then, compartmentalization is always in tension with hybridization where the separated goals and demands are operationalized together. As a means to grasp these tensions in everyday work, instead of being informed by a priori definitions of what they expect to be hybridized, Kastberg and Lagström (2019) propose to focus the level of analysis on “the task at hand” and the “object” of hybridization. The objects of their study – social investment programs – were complex and needed disentangling before they could become a task at hand. Drawing on the processual view of actor-network theory, they find that when there is too much conflict about how to proceed, it is impossible to stabilize the object as manageable. To proceed, then, the situation is tamed by disentangling and framing the task

at hand into manageable, and partially compartmentalized, tasks (Kastberg and Lagström, 2019). In our paper we draw on the insight that compartmentalization can be partial and take place in sequences, as proposed in organization theory (Gibson and Birkinshaw, 2004; March, 1982). In opposition to organization theory, though, we do not view compartmentalization as a structuring device but rather as an ongoing process that varies over time as well as across localities.

As argued throughout our review, there is a need for more work practice attuned theoretical approaches, if we want to gain insights into how, when, and where the hybridization of multiple and sometimes conflicting performance objectives takes place. In this paper we depart from the existing approaches to studying hybridization in everyday work in three fundamental ways. The paper by Kastberg and Lagström (2019) is a good example to clarify how. While they study how a new program hybridizes with existing ways of working, we investigate hybridization in an established setting, where work proceeds regardless that objectives such as cost efficiency and relational care might not be readily aligned. Also, rather than assuming hybridization to be a process of stabilizing an object, we take it that the object of hybridization itself is unstable. In our case, the object is the activities that are done for the good of whatever work ambitions at stake in a situation. Since what is good to do in one situation, might not be good to do in the next, even though the task at hand is the same (cf. Kastberg and Lagström, 2019), we make a shift towards studying how, when and where the goodness of work varies across different localities and over time. This, thirdly, entails that we depart from the common view that good performance is defined and measured by a PMS and instead we view good performance as integral to work itself. These three shifts in our approach towards studying hybridization, we argue, make it possible for us to analyze how action is possible, when different ideals of good work collide, as called for by Kastberg and Lagström (2019) and others (Vakkuri, 2018; Grossi *et al.*, 2020; Zawawi and Hoque, 2020; Convery and Kaufman, 2021; Kallio, Kallio and Grossi, 2021; Vakkuri *et al.*, 2021). We substantiate the three shifts in the following section.

2.4. Our theoretical approach to studying performance valuation in everyday activities

Studies of accounting in and as practice generally limit their scope of research in correspondence with a pre-defined accounting technology or practice (Ahrens and Chapman, 2007a; Lapsley and Miller, 2019). When the delineation and assessment of organizational performance, for instance, is conceptualized only as quantitative measurements (Power, 2004) undertaken with tools supplied by management accounting (Arnaboldi *et al.*, 2015), then the scope of research falls short from investigating how performance is assessed and evaluated in the operating room, during the meeting with a client or at the desk of a caseworker, where the conventional accounting tools are not present. In such situations, the intractability of problems generally makes it more or less irrelevant to evaluate performance in accordance with single and clearly delimited scales of what good performance is (Andon *et al.*, 2007; Bracci and Llewellyn, 2012; Chenhall *et al.*, 2013; Schröder, 2019b; Baudot *et al.*, 2021; Rajala and Kokko, 2021). Social workers, for instance, have been found to evaluate performance through narrative accounts of expected outcomes, rather than being occupied “with narrow cost measures” as indicators of past performance (Bracci and Llewellyn, 2012). In this regard, Bracci and Llewellyn (2012) make the subtle but fundamental point that performance is evaluated in terms of estimations of future results, rather than as a measurement taken after the act (see also Schröder, 2019).

In our theoretical framework, we pick up on the temporal shift, found by Bracci and Llewellyn (2012), by viewing it – not as a problem in the ways caseworkers manage their performance, but – as an analytical

point for how to approach the work of assessing and evaluating performance in organizations, where problems are intractable and the performance objectives multiple. In prolongation of constructivist studies of how performance measurement and evaluation develop in relation with the various actors and organizations they intersect with, we view the goodness of work as being constructed in everyday work (Andon *et al.*, 2007; Busco and Quattrone, 2015; Sjögren and Fernler, 2019). This is a temporal shift from viewing performance evaluation as an act, where the values of work are summed up *ex post*, towards viewing performance evaluation as an integral part of work activities, where performance is made valuable, *ex ante* (Vatin, 2013) – this is why we use the term *performance valuation*. By starting from the work activities, we can analyze the different means by which the employees of a hybrid organization qualify their work as good (Heuts and Mol, 2013; Vatin, 2013, p. 40). Furthermore, the temporal shift entails that we view hybridity and processes of hybridization as premises of action and, correspondingly, our analytical ambition is to disentangle how, when and where hybridization and compartmentalization take place.

As a means to analyze the variances and tensions between the different practices of performance valuation, we mobilize the notion of *registers of valuation* (Heuts and Mol, 2013). A register denotes that shared – implicit or explicit – criteria for how to make work good are present in organizations (Heuts and Mol, 2013). The shared criteria are present in the sense that they develop over time and as integral to the work practices themselves. However, unlike justifications (Boltanski and Thévenot, 2006) or institutions (Meyer and Rowan, 1977), registers do not exist independently of – but are enacted in – practical situations and in relation to each other (Hauge, 2016; Wadmann and Hauge, 2021). In this regard, registers share similarities with the actor-network theoretical concept of ordering/s (Andon *et al.*, 2007; Law, 1992), because they are results of socio-material networks. But whereas the notion of orderings is most often used to describe organizational practices and the means of organizing heterogeneous elements, the notion of registers emanates from studies of valuation practices (Dussage *et al.*, 2015) and aims to foreground the variety of means by which *goodness* is pursued in practice (Lee and Helgesson, 2020).

Unlike calculating (Miller, 2001), classifying (Llewellyn and Northcott, 2005), and quantifying (Kurunmäki *et al.*, 2016), which all have single and/or pre-defined gradients, distinctions and scales, it is not possible to pre-define what registers of valuation entail and how they take place. Consequently, registers never achieve complete stability, and they are not guided by pre-existing logics. Rather, they vary across place and time. As Heuts and Mol (2013) argue, registers “indicate a shared relevance, while what is or isn’t *good* in relation to this relevance may differ from one situation to another” (italics in the original, p. 129). This point is important, because it underscores that registers span practical situations at the same time as they are constituted in practice. In this regard, valuation of performance is done by *registering* the goodness of work by whatever practical means seems to be appropriate in the given situation. This openness towards the variety of means of qualifying work as good allows us to look for and analyze how performance is made valuable in the first place, without a priory assuming it to be done by making work calculable (cf. Ferry and Slack, 2021).

When we view the challenge of measuring performance in hybrid organizations as a question of how work is qualified as good in everyday activities, we also propose that there is not one way of working, which is inherently better than the other. There is no perfect performance at the horizon of everyday work in a hybrid organization. Rather what we are curious about is when and where work is *good enough* to

proceed. Correspondingly, we establish the registers of valuation by analyzing what caseworkers and their colleagues – accountants, consultants, supervisors, and managers – do to make their work good enough to proceed, rather than analyzing what is good *about* their work. In situations where work is not good enough or where it might be good in several and conflicting ways, we can then trace what they do to proceed. This entails going where the work goes and looking for how, when and where they change their ways of proceeding.

3. Researching valuation of casework in a Danish child protection agency

We conduct our analysis based on a rich ethnographic study of performance valuations in a Danish child protection agency. In this section, we first describe our case; then we unfold our considerations about planning and conducting ethnography; finally, we present our analytical strategy.

3.1. Case description and methods of researching valuation as work

The assertion that social work occurs in the interrelation between ideals of caring for the individual in need of social support and ideals of cost-efficiently solving the social problems of society at large has been thoroughly described and documented in social work literature (e.g. Rubington and Weinberg, 1995) and in accounting research (cf. Bracci and Llewellyn, 2012, Battilana and Lee, 2014). In Denmark, this dual purpose is manifested in the first legal paragraph of the Social Service Act (SSA, 2018), stipulating that services are to be provided based on both individual judgement of needs and financial considerations (§1). Since a reformation of the Danish Local Governments in 2007 (Regeringen, 2007), the goal of producing cost-efficient services has been incorporated in all decentralized levels of all public agencies. Danish child protection agencies are now organized in a purchaser–provider split (Siverbo, 2004; Grohs, 2014; Zawawi and Hoque, 2020), where caseworkers purchase social services, such as family therapy, 24-hour placements and psychological assessments, from private and public suppliers.

Children receiving services from Danish child protection departments (CPD) have special needs, which sometimes means a need to be protected from a violent or otherwise harmful family environment. Although the outcome of helping these children is somewhat dubious (Møller, 2018), the national statistics state that the flow of children receiving services and the costs of providing them are rather stable, though with a small increase in both throughout the previous 10 years (Socialministeriet, 2019). In 2018 about 50,000 children received social services, at a cost of about EUR 2,2bn. (DKK 16,5bn.). The combination of stable numbers and balanced budgets made us curious about how it is possible for caseworkers to combine the goals of being cost-efficient and of meeting the needs of the individual child.

From February 2016 to March 2017, the first author¹ of the paper conducted ethnographic research in an average-size local government with a child protection department known as a frontrunner in combining strict budget control with high-quality professional casework and decision-making. The research project was initially designed with a broad theoretical agenda (Ahrens and Chapman, 2007b) to study the effects of management technologies on professional decision-making. However, it turned out early on, what mattered in practice was less the accounting technologies than the ongoing activities of evaluating, assessing, analyzing, adjusting, discussing progress, and solving issues regarding costing (Schrøder,

¹ As a means to write up the ethnography as both a description of what took place (Van Maanen, 1988) and a theoretical paper, we use the pronoun “I” in the empirical section and the pronoun “we” throughout the remainder of the paper.

2019a). This afforded us to open up our conception of performance measurement and think about it more as ongoing practices of valuing their work (Muniesa, 2011). As a means to sort out what these ongoing valuations entailed, how they related to each other and to organizational ambitions, we mobilized the notion of registers of valuation (Heuts and Mol, 2013). In doing so, we made a shift towards a more open method-theoretical approach (Lukka and Vinnari, 2014). In the following we describe our considerations regarding design, access, methods, selection of material and analytical process in accordance with the adjusted theoretical concepts.

To clarify our object of analysis, we draw on the emic concept of “casework” and ask: What is good casework? In the everyday work of social service agencies, casework denotes the activities involved in creating a coherent account of all the work that has been done to meet the various demands and goals at stake (Schröder, 2014, 2019a). This entails the work of assessing, judging, and treating a child’s social problems as well as the work of calculating costs and assessing the efficiency of possible suppliers of services. In this regard we viewed anyone involved in casework activities as experts who could tell us how to make casework good (Heuts and Mol, 2013). We conducted our fieldwork as a mobile ethnography (Czarniawska, 2007), whereby we followed valuation as work (Vatin, 2013). Since we wanted to investigate different ways of valuing and their relevance across practices, we did not make distinction about who to talk to beforehand. Rather, we followed casework activities as they moved across organizational units, different practices, and groups of professionals as well as across public and private settings, and then we observed and talked to the people involved along the way.

After receiving consent from private families² to investigate the casework regarding their children, we followed the casework outside the municipality’s buildings. Through the course of one year, we visited more than 30 locations, including accounting departments, schools, suppliers, and managers of child protection services. In total, the ethnographic material amounted to approximately 400 hours of observations; 23 planned, recorded, and transcribed interviews; 351 pages of computer-written field notes; 128 recordings lasting from a few minutes up to two hours; and stacks of paper such as legal documents, case files and guidelines. Field notes describing the observations were written onsite during observations and tidied up at the end of the day or the following day. Using a spreadsheet, we listed all fieldwork activities (see appendix 1). A third document was used to jot down and connect theoretical points from observations and accounting research (cf. Hammersley and Atkinson, 2007).

While following the casework, we paid particular attention to unsettling situations where controversy about how to proceed occurred. As Stark (2017) writes, “these moments are critical (...), because they are moments when the outcome is not fully set up in advance” (p. 390). Such moments involved a broad range of activities: from the mundane work of making a correct entry in an accounting system to heated discussions about the lives of children. In this way, a ‘controversy’ is broadly understood as any situation where different courses of action can be taken. When we, for instance, observed an accountant who could not make the entry from a caseworker match the predefined entry in the accounting system, we made notes about it and asked: “What is the matter? What are you going to do about it?” Staying attuned to such controversies gave us insights into what was deemed relevant for the goodness of casework in a particular situation and correspondingly, when casework was or was not good enough.

² The collecting and processing of personal data was approved by the Danish Data Protection Agency.

During the one-year fieldwork period, we were given complete access to the casework activities regarding one family. Because our material regarding this family was so rich, it became pivotal as an illustration of the more general observations we made throughout the fieldwork (Schröder, 2018). To preserve their anonymity, we call them the Jensen family. Appendix 2 provides an overview of the fieldwork material for this family. The Jensens are a family of four: two divorced parents and two children. Julian is 12 years old, and Sofia is 8 years old. Julian is described in his casefiles as being violent and as lacking an emotional repertoire, and he is diagnosed with mental issues which will remain unnamed³. Sofia is described in her casefiles as “crawling the walls” and as not developing in accordance with her age group. The Jensen family had been in contact with the child protection department for about 8 years. We began following the family as their caseworker, Peter, became increasingly more concerned about the children’s well-being. Until that point, the family had received social interventions in the form of family counselling and one-on-one support for the children. However, a series of concerning incidents and intensified contact between Peter and both children made him and his supervisor reconsider the agency’s support for the family. Throughout the fieldwork, we follow the casework and the decision-making activities regarding a new choice of intervention for the children. We use this material to illustrate our analytical points in the empirical section.

3.2. Analytical strategy

Our analytical work developed as an iterative process between doing fieldwork and comparing our observations with existing theories about the practices of (e)valuating performance (Hammersley and Atkinson, 2007; Baxter and Chua, 2008). Beginning with theoretical points from our notebook and accounts of fieldwork, we wrote drafts of the paper and discussed and validated our theoretical generalizations with scholarly communities within social work organizations and accounting. When re-writing, we returned to our material and organized it more thoroughly, employing two strategies. The first was to identify the registers of valuation. We looked for how the various activities of improving casework were related to each other and how they were distinct from each other. We identified key concerns and key documents that were present materially and that participated in making casework good in some situations but not in others.

The second strategy involved mapping out the casework activities regarding the Jensen family. This point of departure allows us to analyze in detail how, when and where registers of valuation were hybridized and compartmentalized. Consistent with Czarniawska’s (2004, p. 17-18) suggestion to write up “the annals” of a process, we began by naming the activities in accordance with the relevant register of valuation, and then we placed the activities on a timeline. The timeline gave us two important insights. The first was that there was intense activity in the 20 days surrounding a pivotal decision to place the two Jensen children in an out-of-home facility. We depict these 20 days in table 1. This schematic table might do the registers of valuation an injustice by presenting them as clearly delineated. Nonetheless, the point of the table is to show that there is order in how the registers of valuation are hybridized and compartmentalized. The second point was that activities identified with more than one register of valuation often involved the most unsettling situations. We chose some of these situations as material to analyze in detail what takes place when casework activities move from one register to the other.

³ Many details are omitted to preserve families’ anonymity.

4. On the efforts of sequencing different registers of valuation

Our empirical section has four parts. We begin by analyzing what the registers of valuing the goodness of casework entail. Then, in section 2, we analyze how, when, and where four registers of valuation hybridize, and, in section 3; how, when and where they compartmentalize. In the last section we synthesize our analysis thus far by proposing the notion of sequencing as an answer to how it is possible to pursue and maintain conflicting performance ideals at the operational level of hybrid organizations.

4.1. *Four registers of valuing the goodness of casework: Feeling, theorizing, formalizing, and costing*

4.1.1. The register of feeling

The system that guides casework in the child protection department is called the Integrated Children's System (ICS). ICS is a method for making children's needs the center base of all decision-making regarding which support or protection to provide for the individual child or young person. The method describes what to ask about, what to look for and how to describe it when assessing needs (Socialstyrelsen, 2018). However, when I follow caseworker Peter as he gets to know the needs of the Jensen children, he does much more than asking and accounting:

I sit down with caseworker Peter at his desk, as we return from two meetings: one meeting with each of the Jensen parents. Peter shakes his head as if he is trying to shake something off it and says: "When I have had a conversation with those two [the parents], I am always totally [shakes his head] ... I sit for ten minutes and think: 'What is happening? What is right? What is wrong?'" He continues to tell me about all the contradictory information he receives from the parents and how they, each in their way, try to enroll him into being on their side (field notes).

Such moments, he later tells me, are a way to learn about what is happening in the family. He looks not for truth or evidence but for the dynamic and the feeling of being part of the family. He tells me that when he observes Sofia "crawling the walls", as he notes in the agenda for a decision meeting, he pays attention not only to the dynamic between the mother and Sofia but also to his own emotional reactions. In this way, he assesses and judges the needs of the children by paying attention to his own feelings. In this register, the act of feeling is a means of improving the goodness of casework.

When needs are described in the casework, though, it is not in terms of the caseworker's feelings. Rather, Peter employs the words of the Social Service Act to describe the children as being "in extreme need of treatment" (Peter's journal notes). At a different time, during a meeting with a placement provider, the needs of the children are as much to get away from their parents as it for their parents to receive treatment (field notes). And in a meeting with the Jensen father, Peter says: "they [Julian and Sofia] figure on a level of eight to nine on the scale, we have talked about before". When later the same day I ask Peter what the scale is, he says: "I call it the mood scale". He explains that they employ it to monitor children's well-being. A score of 10 means their situation requires that action to protect them must be taken immediately. I ask Peter whether this scale is the Signs Of Safety scale (Edwards and Turnell, 1999). He says that it is and then tells me that he cares little about its source. In this register the technical tools for valuation are less important. What is important is that he can use a number to signal the children's situation and compare it over time (field notes).

In this register, casework is good, when the severity of needs is signaled in a comprehensive way. While needs are neither comprehensive nor stable, the caseworker's own feelings as well as scales and the words of the Social Service Act are mobilized as devices to achieve a comprehensive signal of needs. However, whereas it might be good for the casework to describe the needs on a 1-10 scale, the use of a scale, by its own, does not qualify the casework as good. The needs must be experienced and felt.

4.1.2. The register of theorizing

Whereas it is stated in the Social Service Act that services are to be allocated based on individual needs, the National Board of Social Services also demands that service allocations be based on scientific evidence and theory about child development (Servicestyrelsen, 2011). However, in their day-to-day work, Peter and his colleagues do not read research articles; nor do they discuss new developments in theories about, for instance, early childhood attachment (Killén, 2017). Rather, based on their observations of individual children, they develop theories about what might be happening. An example is how Peter describes his observations of Sofia in her father's home: "A scared child does not respond by sitting and ... those are other signs. Children can be completely stiff from fear, but that is not what I experience". He tells me this to explain why the mother's theory about the father's violent behavior does not cohere with his own observations. Here Sofia is not an individual child but "a [possibly] scared child". Using the language of categorization is a way of valuing the goodness of casework in a register of its own, namely the register of theorizing.

In this register, casework is made good through the formulation of robust theories. A report of a psychological assessment of the Jensen parenting abilities states, for instance, that "the parents are narcissistic and emotionally detached from their children to a degree that harms the children's ability to develop mentally as they should". In this register, though, it is one thing to develop a theory about what is at stake; it is another thing to reach agreement about that theory. In the case of the Jensen children, agreement between the child protection department and the parents was not reached. Instead, by documenting the parents themselves as the cause of the problems, caseworkers were able to rule out the parents' theories and place the children in an out of home facility without consent from the parents (field notes)⁴. When a causal relationship is established, it is possible to identify a potential solution – i.e., the casework is good enough to proceed. In the register of theorizing, then, it is important to confirm one theory as solid, even if many different theories are at play, because this is what makes it possible to classify future actions as relevant or not.

4.1.3. The register of formalizing

On the accountant's desk lies a book version of the Danish Social Service Act. The accountant, Eva, has the responsibility of allocating costs for child protection services based on cost estimates made by the caseworkers. Eva opens the Social Service Act and flips through it, as we talk about what she is going to talk to her colleague accountant about at their weekly to-do-meeting later that day. She says "§52a and §11,6". At the meeting she presents the matter as follows: "I am pretty frustrated about this [draws a line underneath the handwritten paragraphs]. Why is §52a 1-3 combined in GTA [the accounting database]? Why are they combined, when they are quite different things? When soccer training is allocated as an

⁴ The choice of interventions without consent are always tested by a committee consisting of a judge, experts, and an appointed politician.

expenditure that follows from a placement in foster care, it disappears. We don't know how much we spent on leisure activities. There are also some caseworkers who use §11,6." Eva's colleague oversees the budget for child protection services. She tells Eva, "It has to do with how vulnerable the children are." She agrees with Eva that it is frustrating but nonetheless tells her to leave the costs allocation as they are. (field notes)

In the accountants' office, following legal rules has to do with whether cost estimates are classified correctly. This correctness, however, is not only a matter of spending money according to the formal purpose of providing social services; it is also a matter of how the regulations are formatted in the accounting system. In the case above, it is good enough that costs are allocated according to the format of the accounting system, whereas it is less important that they might not provide the most accurate information.

In the setting of the child protection department, following regulations is somewhat different. On a random day during the fall, all caseworkers receive an email from their manager titled "Reports for the Social Appeals Board concerning placements". The body of the email reads:

The review of our cases unfortunately shows that we are having difficulties making our reports for the Social Appeals Board (...). We failed to correctly report on 1/3 of our placements. No local government, also not ours, are interested in being approached by the Social Appeals Board on such matters.

As the email states, the caseworkers have failed to correctly report on one third of their placements. In their conversations about the situation, managers and caseworkers talked about it as "mistakes" (field notes). Whereas, in this register, mistakes such as incorrect reporting, make casework less good, in the day-to-day work the ideal of not making mistakes entails continuously striving to account for all the steps taken during casework. Regardless of the type of activity – whether the act of receiving a text message from a child or of calling for a meeting with a schoolteacher – the steps are accounted for in a nationally developed software system to support and guide casework in child protection agencies (DUBU). From this system the Social Appeals Board pulls information about casework procedures to test the correctness of statutory decisions. Correspondingly, to perform well according to legislation, it is not enough to follow the law's intentions; such acts must be *formalized* according to the relevance of the rules in the given situation. In this register then, casework is made better by following procedures. However sometimes procedures are aimed at correctness and other times at avoiding mistakes.

4.1.4. The register of costing

Several of the activities involved in casework address the costs of providing services. Mostly, these require meticulous work of calculating the costs of various parts of service provision so that it is possible to inform the accounting department that they are to allocate costs for a particular service. How to make such costing entities is described in the national guidelines for budgeting and accounting (Socialministeriet, 2020). Among many other criteria for accounting for public expenditure, the guidelines entail a list of all services for which they have the authority to allocate money. In the day-to-day activities, following the guidelines entails dividing what seems to be a coherent service – such as an out-of-home placement – into numerous entities. The out-of-home placement that Julian was granted is a case in point. Half a year after the service was granted, Julian's file has 14 cost items concerning transportation, school, support for the parents, a travel to visit a dying uncle, psychotherapy and more. It totals about DKK 1.1 mill. (EUR 150.000) for the first year. When summing all the cost entities in

Julian's file, Peter made sure to tell me that he was only doing it because I had asked him about the full costs of the placement (field notes). This reflects that costs are seldom totaled per child. Rather, when costs are aggregated, it is done in the accounting department and based on service units and not children.

Correspondingly, in the register of costing, casework is made good by tending to the costs of services rather than the costs per child. The question of whether services are cost-efficient is evaluated at the aggregate level of the department as well as nationally, whereas in the day-to-day work, what is important is making costs accessible and comparable across organizational boundaries and all levels of government work. Peter and a placement consultant, for instance, evaluate the price of placing the Jensen children in Saturn Institution by comparing it with the prices of other placements:

I don't understand how it [the placement] can be this cheap. It is less than DKK 70.000, it is DKK 65.000 per month. It is the price of placements without treatment services. And it is not even supposed to be a cheap placement provider but a medium price range. But they can probably keep their expenditure down, but so can many of the other [placement providers] ...

Even though the purchase of a placement service involves a market transaction with a contractual agreement about deliveries and payments, the price itself is a standard based on regionally set tariffs. Whereas the caseworkers and a placement consultant assess the quality of the service and compare it with a level of standard prices for similar services, they do not calculate whether the service will provide value for their money; it is good enough to consider it. What is important though is what Peter does next: He makes the cost information accessible to others by entering it into DUBU. The accountant, then, picks it up and enters it into the budget spreadsheet and estimates the costs for the duration of the intervention (field notes). In a similar way as in the register of formalizing, goodness is achieved by making steps traceable. However, in this register, costs are made traceable, whereas the casework activities are made traceable in the register of formalizing.

4.1.5 Summing up

The above analysis of the practices of making casework good illustrates that four distinct registers of valuation emerge in the everyday work of the Danish local government. Within each of these registers there is a shared relevance related to the activities of achieving goodness. The obvious point here is that what is good, varies from register to register. The less obvious point is that the goodness of casework also varies within each of the registers. Within the register of formalizing, for instance, casework is sometimes made good by filing correct information – i.e., making correct placement reports in DUBU – whereas in other situations it is more important to follow standard procedure than providing correct information – i.e., when allocating costs. What is important to notice here is that making casework good in one register is not merely a matter of following guidelines and checking a box in a PMS. It takes effort and involves not only the employees of the organization but also their feelings, experiences as well as all the practical capacities of the organization – the IT-systems, the list of accounts, emails, scales etc. – and it varies from situation to situation, what is involved and how. This furthermore underscores that the registers do not exist independently of work arrangements, activities, and the practical capabilities in particular situations. However, the registers are also not situated in the sense of being tied to delimited situations. Rather, as we will see in the following part of the analysis, they span across time and place, they meet, merge and sometimes they are pushed apart from each other.

4.2 Working with four registers of valuation at the same time and place

In section two of our empirical account, we analyze how, when and where the four registers of valuation hybridize and what happens, when it is not possible to make casework good in multiple registers at the same time and place. We start the analysis by joining a pivotal decision meeting in the spring of 2016, during which all four registers of valuation are at play. And then we move on to a situation, where they clash.

The meeting follows the standard procedure of the child protection department, according to which all decisions regarding placements are to be discussed at a cross-disciplinary referral meeting (child protection department handbook). On a bi-weekly basis, managers, and specialists in the areas of child protection, school, health, and psychological counselling meet for one to three hours to discuss individual children and to allocate resources for the most critical and costly social interventions. In this sense, the goodness of casework is improved by *formalizing* it as an interdisciplinary placement decision. Without such formalizing, it would not be possible to proceed in the decision-making process, which is pivotal for the casework at that point. Part of the standard procedures is the participation of a supervisor with responsibility for allocating costs for placements. In this regard the decision is also made into a matter of *costing*.

In the meeting agenda, the registers of *feeling*, *theorizing*, and *formalizing* are present. The text of the agenda is written using a standard schema, with boxes for names, legal paragraphs, presentation, purpose, and conclusion. Here in a summarized version:

In the box with the heading “presentation”, Peter has written: “[I] have during a longer period been in close contact with the family, sometimes on a weekly basis”. The agenda proceeds with a description of the signs of neglect and troubling developments in the children’s lives that Peter has been observing. For instance, “during an episode at the school, Julian again threatened to kill himself. This time the situation escalated, and the parents decided to refer him to the psychiatric emergency room”. Peter furthermore gives detailed accounts of an “extremely dysfunctional parent-relationship”, which has been “ongoing for many years” and “exposed both Julian and Sofia to the inexpedient behavior of the parents”. Under the headline “purpose of the meeting”, Peter has written: “we have to discuss how to proceed [...] What kind of support can the CPD offer?”

By describing how much and what he has observed, Peter is working in the register of feeling, whereas turning to the descriptions of the parents’ behavior gives an account of the possible cause of the problems and correspondingly provides the basis for *theorizing*. After the meeting Peter explains to me that the purpose of these descriptions is to prepare the meeting participants for a critical assessment of and discussions about whether there are grounds for granting a placement and for determining its type and duration (recorded conversation). However, in the agenda, he leaves it an open question about “how to proceed”. This, he explains, is because it is standard procedure to reach a conclusion regarding the type of intervention during and not before the statutory meeting. In this regard, the open end of the agenda illustrates how casework is made good in the register of *formalizing*.

As noted above, the register of costing is also present during the meeting. The following excerpt, transcribed from a recording of the meeting and based on field notes on the discussion, illustrates how this unfolds:

To begin with, the meeting participants share their experiences of the family, they pose questions to Peter about his observations and listen to him, as he talks about the family. About halfway through the meeting,

a manager asks: “Do we see them [the children] in a foster family?” As the discussion continues, the participants discuss what kind of placement the children should be granted. Towards the end of the meeting, the supervisor responsible for allocating the costs of placement interventions says: “the cost level is estimated to be [DKK] 70.000.” She goes on to explain that because she was anticipating that Julian and Sofia would be granted an out-of-home placement, she made an appointment with the manager of the Saturn Institution to hold two vacancies for them. The meeting participants make comments in support of the choice of the Saturn Institution. (field notes)

There are at least three important points to notice in the process of the discussion. The first is that the decision to grant Julian and Sofia an out-of-home placement is made, as one of the managers asks what kind of placement rather than asking *if*. This indicates that even though the agenda for the meeting was open, they are all aware that this was a discussion about placements to begin with. The second point is that the supervisor responsible for cost allocations formulates the cost estimations as based on pre-existing calculations. She reaches back in time, so to speak, to a calculation made before the meeting. In this regard the linearity of the procedures as they are expected in the register of formalizing is breached. The decision to place Julian and Sofia was already anticipated and prepared for before the meeting. The third point is that costs are not a topic of discussion. In an interview after the meeting, I ask the supervisor “why not?” She responds, “We all know what the Saturn Institution costs (...) the price of the placement is low compared to the price of other placements for children with similar needs.” In this regard, it is the needs of the children that provide the basis for valuing whether the costs of the intervention are reasonable.

This last point regarding the relationship between needs and costs is important because it shows us that the two are hybridized until the moment the costs are explicated as a separate concern. In other words, when talking about needs, participants also talk about costs. As the consultant explicates these, the meeting participants show no attempt to discuss them because she, at the same time, can inform them that she has already secured two vacancies at the Saturn Institution, where “the price of the placement is low”. These, however, are not the words she uses during the meeting. During the meeting she describes the Saturn Institution and how it corresponds to the needs of Julian, Sofia, and their parents. Although it is possible to speculate that her choice would have been contested if she had based it only on the knowledge of a “low” price, a point we can draw from the meeting is that neither the participants nor the consultant anticipated a discussion about price. Thus, the statutory decision meeting illustrates that it is common procedure to work with all four registers of valuation simultaneously – and that when doing so, it is difficult to differentiate one from the other and to know which comes first.

4.2.1 Subtle, partial compartmentalizations of registers of valuation

Typically, in the day-to-day activities of doing casework, the four registers of valuation are present together with little mention. As we saw above, they hybridize during meetings, and as we will see in the following, they also hybridize in the filing system DUBU. In this section of the analysis, we turn to what happens when controversies arise about how to proceed in situations, where different registers are hybridized. Starting from a routine situation, where Peter is about to make an entry in DUBU about an allocation of costs for supervision of the parents, we analyze how a controversy between the register of costing and the register of formalizing arises, as well as how, when and where it is resolved.

In the top left corner of the screen, Peter types in Julian's social security number. Columns and rows, similar to an Excel spreadsheet, fill the screen. Peter chooses the sheet called "Interventions" and a new set of cells appears.

The cells contain information about Julian and about the social interventions he has been granted throughout the previous eight years. Each of the rows represents an intervention – for instance "Family treatment", "Placement in x-institution", "\$54 support person". The column headings indicate which information goes where, for example "Description", "Cost text", "Start date", "Price per. unit", "Frequency" and the last heading, "Subtotal". Cells with the "Description" headline give brief information about problems, their causes, and the needs of Julian and his family, and in the cells with the "Cost text" headline, details regarding ways of payment are described. (field notes)

In this excerpt of casework, the spreadsheet's structure neatly hybridizes all four registers of valuation. Whereas spreadsheets are most often employed as calculation tools, in this case they are a means of providing oversight across space and time: How have the needs been assessed? Have all legal procedures been followed? Has the cause of the problems been theorized? And has the costing information been registered accurately? However, as Peter is about to make the entry that grants each of the Jensen parents' professional supervision during and after visits with the children, he becomes increasingly upset:

Interviewer: What is going on?

Peter: This [supervision] needs to be a §71 [parent visits]. Yet, I cannot seem to find it, that's the problem. This must be because it has been incorrectly registered at an earlier stage ... It is a 71. I feel my temper rising because I find this to be so utterly ridiculous. I mean ... [...] it is a temporary placement, and [the supervision] is a cost that follows from that. But if we select this one [points to a dropdown list] and then go down here to find the paragraph, then I cannot connect the correct paragraph. [...] This is a waste of time [...] now it will just have to be a §58 [placement without parents' consent]. [One minute goes by]. Anyways, let us leave it; it is not all that important. What is important is that they [Saturn Institution] get their money right now [...].

Although making this entry in DUBU is a prerequisite for allocating the costs, it is also a means of following legal procedures. In the excerpt, though, two legal paragraphs are at play: Peter is searching for §71 in the Social Service Act, which grants the CPD the statutory authority to allocate costs for "parent visits". This, he argues, is the legally correct paragraph to use, and that he cannot find it in the dropdown list provided by DUBU causes his temper to rise. What he can find is §58 in the Social Service Act, which gives the CPD statutory authority to place children in an out-of-home institution without parental consent. To Peter, this makes no sense. Nonetheless, he selects §58 and reasons that what is most important is that the Saturn Institution are paid for their services.

What is happening here is a clash between the registers of formalizing and of costing. As Peter begins making the entry, he talks about it as a process of *formalizing* a decision to grant the parents supervision. However, because it is impossible for him to proceed in this register, he proceeds by doing what DUBU guides him to do. In selecting §58 he is improving the goodness of casework in the register of costing, where the correct legal paragraph refers to costing units in the accounting database. Here all costs following from placements are allocated as "placement costs" because costs are always summed based on the categories of interventions and not on the individual child. When allocated as a §58 cost, it is included in the aggregate placement expenditure.

To sum up, a controversy about how to proceed occurs because it is difficult to distinguish between the two registers of valuation, and it is resolved as Peter accepts DUBU's distinction about what to do. Thus, the excerpt illustrates that formalizing and costing do not hybridize into one new way of making entries in the filing system. Rather, a choice must be made between them, and this choice is predefined in the filing system. We call this a *subtle* partial compartmentalization of registers because it happens without Peter's being aware of it. An important point here is that when Peter moves to the register of costing, it does not happen at the expense of formalizing, because the choice is only made for this situation and for this particular moment. All four registers still prevail in Julian's casefiles.

4.3 Maintaining hybridity by continuously moving registers of valuation away from each other

As we analyzed in the previous two sections, the casework continuously proceeds in all four registers. Sometimes the registers are hybridized – i.e., they are present together – in certain situations, and when they clash, choices must be made between the registers in order to proceed. These choices are made by technologies as much as by caseworkers and by the practical setup of, for instance, meetings and meeting agendas. In the next two sections, we analyze in more detail how caseworkers, managers and accountants collectively avoid clashes between the four registers of valuation by compartmentalizing parts of the casework into various temporal and spatial locations. We view this as temporary movements from place to place and back and forth in time. The movements are temporary, because the various parts of casework activities, as we shall see, are brought back together again. They are also different from the subtle compartmentalizations, we discussed above, insofar as they involve collaborations across organizational units and moments in time. In the following we explore the movements, by asking when and where compartmentalization takes place. In short, we are probing how the goodness of casework moves around across time and place.

4.3.1. Where does compartmentalization take place?

In this section, we first pick up where we left the statutory decision, as the minutes from the meeting are passed around:

As the secretary has written the conclusion of the decision meeting into the minutes, she passes it on by email to the accountant A in charge of balancing the CPD's budget and to caseworker Peter. At a later point, I ask the accountant what she does with the minutes when she receives them. She answers: "I actually don't look at them. I pass them on to Z [an accountant]. (...) At one point, I received so many, I had to let Z take over. I couldn't bear keeping an eye on all those children. It just made me sad." Accountant Z tells me that she archives the minutes and only looks into them if questions concerning cost allocations or payments arise. (field notes)

In this excerpt of field notes and quotes, the minutes from the decision meeting are distributed, passed on and archived. The casework moves around, so to say. At a glance, this seems to be a very regular proceeding, which allows various tasks of the casework to be handled in the various departments of the organization; the accountants take care of the upcoming costs and the caseworker archives the minutes in the children's casefiles (field notes). The question then is, what is worth noticing about this process? The important point is that accountant A passes the minutes on to accountant Z, because, as she puts it, she: "couldn't bear keeping an eye on all those children." When reading the descriptions of the children in the minutes she gets a sense of the children's lives and this makes her sad. The minutes changes her emotional state. To avoid feeling the sadness "she had to let Z take over". Accountant Z also makes sure

to archive them but she, also, does not look them. Or rather, she postpones looking at them until the moment, where she has to – i.e., “if questions concerning cost allocations arise” (field notes). In other words, the accountants find ways to prevent their emotional reactions on the lives of the children to interfere with their filing work. This means that, to proceed with their work, the accountants have to *move* the casework in the register of feeling away from the casework in the register of costing. However, this compartmentalization is partial in so far as the emotional casework can be retrieved from the archives if questions arise.

Often such spatial movements follow situations where several registers have been present together. For instance, as Peter and a placement consultant return home after a contract meeting with the manager of the Saturn Institution, they stop for a moment in the hallway. After having talked a few minutes, Peter goes on: “Alright, I will set up a talk with the children, and you will make sure we file the contract and pass it on to [supervisor]?” In this way, Peter can work in the register of feeling, and the consultant can tend to the contract in the register of costing. Although this might seem to be a simple division of labor, it follows from a situation with no clear divisions. Instead, they move the activities involved in each of the registers away from each other. Both examples illustrate that the casework is moved to different locations as a means to make it possible to work in different registers simultaneously or to shift between them. This is an important observation, because it reveals that the movements are not made *because* of organizational boundaries, but as a means to *make* organizational boundaries around activities where registers might collide. For the accountants it is easier to handle the costs without thinking about the lives of the children. For Peter, it is easier to talk with the children without having to think about the contract.

4.3.2. When does compartmentalization take place?

As we have already touched upon, registers are also moved away from each other temporally. This is done by making activities in one register follow activities in another register chronologically rather than doing them simultaneously – i.e., by first making casework good in one register and then in another. The linear form of temporal compartmentalization is the most obvious. It follows legal procedures and the rational logic that there is a causal relationship between needs, cause of problem and intervention. As we follow the details of casework activities, though, the chronology evaporates and reveals that the activities in each of the registers do not reside within temporally separated sequences that suit a rational logic. Rather than following a pre-existing, rational, and linear chronology, the temporal compartmentalizations of the registers emerge as a result of the efforts to avoid clashes between activities, which are not possible to do at the same time and place. In the following we unfold how this takes place by re-capturing a point from above about the choice of the Saturn Institution; then we pick up on how Peter temporally rearranges his casework.

As we have already described in section 4.2, the Saturn Institution was contacted before the CPD decided to grant Julian and Sofia a placement intervention. In taking this step so early, the supervisor makes sure that they can purchase good placements at “low prices”. These steps of events come across as a reasonable and timely preparation for the decision, because they allow for the casework to be qualified as good in both the register of costing and that of feeling. This, though, is only possible because activities that might clash take place at different times and locations – i.e., they are temporally (and spatially) compartmentalized. First, as the cause of the children’s problems are investigated and documented, the

casework is made good in the register of theorizing. Although the decision is not legally in place yet, it is good enough in the register of theorizing for the supervisor to go on and ensure that they can purchase placements at a good price. When this is done, they can discuss the needs of the children, without worrying about cost calculations at the same time, because the casework has already been made good enough in the register of costing. An important point here is that this is not a process of prioritizing costs over needs or the other way around. Rather, it is a process of temporally moving the activities in one register away from activities in the other registers and, in this way, avoid a possible clash between the two registers of valuation.

The early choice of supplier reflects that the decision to place the children was made before the formal decision meeting. This is legally problematic because the parents have a right to be heard in any decision-making regarding their children. Peter tends to this problem as he accounts for the choice of the Saturn Institution in the children's casefiles. In the casefiles, for instance, the first journal entry in DUBU about the choice of the Saturn Institution is made after the statutory decision meeting. Also, even though Peter was informed of the Saturn Institution as a possible placement supplier before the statutory decision meeting, he does not mention it during meetings with the parents (field notes). By not informing the parents of the Saturn Institution, he retrospectively orders the activities into a linear order, which is appropriate in the register of formalizing. Although this might sound like a hide-the-mistakes way of working, it is this ongoing work of moving activities in one register temporally away from activities in another register that makes it possible for casework to be made good enough to proceed in all four registers without clashes or controversy.

4.3.3 Summing up

The empirical account thus far has illustrated some of the meticulous efforts of avoiding clashes between the four registers of valuation. The analysis has unfolded how caseworkers, accountants and managers move activities away from each other, when they experience or anticipate that clashes are likely to occur. Sometimes what needs to be done for the goodness of casework in one register is postponed; in other instances, it becomes possible to improve the casework in two conflicting ways by splitting a task into separate activities. While this might seem like a full compartmentalization, the registers are always hybridized again, during meetings, in the software system, in conversations etc. By continuously attending to how the goodness of casework varies in different situations, it is possible to make casework good in all four registers. If not at the exact same moment and place then at least in parallel or as retrospectively re-arranged into the right, linear order.

4.4. *From hybridization and partial compartmentalization to sequencing*

In this last section of the analysis, we move somewhat away from the detailed descriptions of casework activities as we provide an overview of the activities leading up to and following the statutory decision meeting. The purpose of this is to synthesize our analysis. Most importantly, we elaborate our point that hybridization and compartmentalization is ongoing. There is no stabilization into a new hybrid form, such as a new way of working that merges what was previously separate. As a means to capture the ongoing and meticulous efforts of constantly moving activities away from each other in time and space and of bringing them together again, we propose the notion of *sequencing*. We attempt to visualize sequencing in a table (Table 1), which describes how the casework activities move in and out of the four

registers of valuation as work is done to make the casework good in each of the registers, some of them, or all four.

Table 1: Sequencing four registers of valuation in everyday casework

When	Feeling	Theorizing	Formalizing	Costing	Where
<i>The Child Protection Department has worked with the Jensen family for eight years</i>					
Day 1				Supervisor calls the Saturn Institution	Phone
Day 5	The CPD receives a report on problematic parent behaviour				Front desk
Day 6		Peter summarizes his theory on the causes in the agenda for the statutory decision meeting	Peter prepares a hearing of the parents		Filing system/ Phone/Outlook
Day 8			A receipt for the report is sent off		Front desk
Day 10	Peter has meetings with the parents				Meeting room
Day 11			Peter files the minutes from the parent meeting		Filing system
Day 12	The condition of Julian and Sofia is established as extremely critical	The causes and kinds of neglect are discussed	A statutory decision to place the children is made by the CPD	The accounting department is informed about the decision	Office
Day 14			Peter files the minutes from the decision meeting	Accountant makes cost dispositions	Filing system /budget
Day 16		Peter's theory on the causes of problems is contested.	Peter and his supervisor inform the parents about the decision and Peter files the minutes.		Meeting room
Day 19				A placement consultant collects material on Saturn Institution	Phone/outlook
Day 20	Services and treatments to meet Julian's and Sofia's needs are discussed.	The causes and kinds of neglect are discussed	Legal procedures are followed by visiting the Saturn Institution.	Contract meeting with Saturn Institution.	Institution
Day 20	Peter plans to meet with Julian and Sofia			A contract is circulated	Outlook
<i>The casework goes on...</i>					

At a first glance, the table's representation of the casework activities does little else than capture the messiness of day-to-day work. Many things occur simultaneously, and there is no clear chronology. Sometimes, several things happen on the same day. Other days pass with no activity. In our analysis above, though, we argue that how, when and where activities take place is not coincidental.

We argue that activities are continuously related to each other in a way that makes it possible for caseworkers, managers, and accountants to continue their work despite the possible clashes between the different registers of making casework good. We call this *sequencing*. The table illustrates five important characteristics of sequencing: First, casework is continuously made good in any, several or all four registers. Second, the movements between registers allow for the registers to be re-hybridized at a different time and in a different place. They are, so to say, partially compartmentalized and hybridized again in a continuous process. This makes it difficult to distinguish whether one register is privileged over another. Third, sequencing involves both temporal and spatial movements. This indicates that the boundaries of the registers are not clearly delineated, because it is difficult to know where they move to, and when. Fourth, the efforts of sequencing make it unpredictable whether activities in one register will come before, after or during another, or even whether an activity has taken place or not. In this regard, the table shows that casework does not follow a rational, linear path. And fifth, sequencing depends on practicalities because it is the practical arrangements of rules, software, accounting systems, chairs, rooms, spreadsheets and so forth that make the ongoing sequencing possible.

5. Concluding discussion: Sequencing as an ongoing process of hybridizing and compartmentalizing

This paper investigated how the employees of a hybrid public organization manage to qualify their work as good when work activities pursue different and sometimes conflicting goals. In doing so the paper meets several, recent calls for innovative and interdisciplinary research into the everyday work practices of public sector, hybrid organizations, where multiple and often conflicting performance objectives are hybridized (cf. Grossi *et al.*, 2017, 2020; Vakkuri, 2018; Baudot *et al.*; Vakkuri *et al.*, 2021; Zawawi and Hoque, 2020; Convery and Kaufman, 2021).

Based on a comprehensive ethnography of practices of valuation in a Danish local child protection agency, we analyzed how, when and where work was valued as good and what happened when different efforts to do good work collided. In this regard, we view the day-to-day activities not as unfolding within or in response to established PMSs (cf. Chenhall *et al.*, 2013; Arnaboldi *et al.*, 2015; Gebreiter and Hidayah, 2019; Budding *et al.*, 2021; Costa and Andreasson, 2021; De Waele *et al.*, 2021; Kallio *et al.*, 2021; Maran and Lowe, 2021), but as ongoing efforts of *performance valuations* – of making work good by qualifying it through different and practice-based registers of valuation (Heuts and Mol, 2013). This entailed a temporal shift in our analytical locus from performance measurement as an act that sums up performance ex post towards performance valuation as taking place, ex ante, in everyday activities as the employees of the organization strive to do good (Vatin, 2013). This allowed us to study practices of performance valuation without being constrained by assumptions about their style or calculability (Lee and Helgesson, 2020). Most importantly, this approach taught us that even in an established, disciplined hybrid organization, there is ongoing controversy about which stakes are important for making work good.

We identified four different registers of valuation: Feeling, theorizing, formalizing, and costing. The casework was made good in distinct ways within each register, through hard work. Correspondingly, the styles of the registers and the calculability of goodness also vary from register to register. The register of feeling, for instance, is porous in the sense that needs and feelings are bound to the individual. Nonetheless, they are made calculable and moveable as they are expressed through scales and descriptions. The register of theorizing, in contrast, is abstract in the sense that observations, signs, and information are categorized as theories about causality. Theorizing is important to reach conclusions and move forward. Formalizing is calculable as statistical information about mistakes, but not in terms of knowing whether the intentions of the law are followed or not. Last, but not least, the register of costing is less about calculating value than it is about distributing and making costs traceable as it is also argued by Zawawi and Hoque (2020). In this regard, the registers cannot be coined down as a single style or calculability with certain indicators (Costa and Andreaus, 2021; Sargiacomo and Walker, 2021), which can be integrated in an established PMS (Budding *et al.*, 2021; De Waele *et al.*, 2021). Rather the registers are more like sets of resources for how to make work good enough to proceed. It is the variety of resources – and not only numbers – within each of the registers that makes it possible for feelings and theories to move around and be present in a variety of “styles” at the same or at different places.

In this respect, it is also important to notice that while activities of making casework good in one register might suppress activities in another register, there is also suppression within each of the registers. Not all theories are made good enough to guide future actions, and not all feelings are resources for pursuing goodness. There is, within a register, an ongoing controversy about which stakes are important for making casework good. To put it in the words of Heuts and Mol (2013), a devaluation takes place in the instance of caring for the goodness of work in a particular way. When goodness is pursued in a particular way, other ideals of good work are suppressed. This is an important point for studies of performance measurement in hybrid organizations, because it means that compromises or attention skewness (De Waele *et al.*, 2021; Vakkuri *et al.*, 2021) are not always based on the calculability of work. The question of what make registers emerge, retain a variety of resources, and become durable as well as what, how, when and where stakes are devalued deserves further research.

To denote the meticulous efforts to make casework good in all four registers of valuation, we propose the notion of *sequencing*.

Sequencing is an ongoing process of moving conflicting activities away from each other and bringing them back together again. In this process, it is the task at hand – here, casework – which is being split up (compartmentalized) and brought back together, rather than the cognitive frames of interpreting how to proceed, as it is often argued (Townley *et al.*, 2003; Kurunmäki and Miller, 2006; Gebreiter and Hidayah, 2019). In this regard, our analysis supplements studies of hybridization at the operational level of organizations by suggesting that not only reforms, logics, goals and values can be multiple and conflicting (cf. Kurunmäki and Miller, 2006; Broadbent, 2011; Fischer and Ferlie, 2013; Nyland and Pettersen, 2015; Grossi *et al.*, 2020; Baudot *et al.*, 2021; Convery and Kaufman, 2021; Costa and Andreaus, 2021; De Waele *et al.*, 2021; Vakkuri *et al.*, 2021). The task at hand, as Kastberg and Lagström (2019) have argued, can also be multiple and sometimes even conflicting. There are two implications of this argument for our understanding of how, when and where hybridization takes place at the operational level. Firstly, in day-to-day activities, hybridization is not only a process of transforming more-or-less stable constellations of logics, objectives or values into more mixed kinds. Secondly, when different

approaches to performance evaluation are hybridized, the process does not develop into a stable new way of working (cf. Miller *et al.*, 2008; Fischer and Ferlie, 2013; Kastberg and Lagström, 2019). Rather, hybridization is a continuous achievement of coordinating different ways of solving the task at hand. This mirrors the findings by Convery & Kaufman (2021) and Sargiacomo & Walker (2021) insofar as they also propose that hybridization is continuously evolving. However, whereas they find variations to happen over time, in this paper we found hybridization to be achieved on a day-to-day basis. It is particularly these ongoing achievements which make us suggest *sequencing* as a suitable concept to describe the processes of hybridizing and compartmentalizing in day-to-day activities.

Similar to Miller, Kurunmäki & O’Leary (2008), we found sequencing to be a continuously changing process that demands ongoing adjustments and that transcends “the neat categories according to which we typically order the world” (p. 963). However, in contrast to Miller, Kurunmäki & O’Leary (2008), we could see how, when and where the sequencing took place – in the casefiles, in the meeting rooms, in the hallway, at the accountants’ office and so forth. In this regard, hybridization did not happen “behind the scenes” (Miller and Rose, 1990; Miller *et al.*, 2008), within or in response to a PMS (Budding *et al.*, 2021; Ferry and Slack, 2021; Kallio *et al.*, 2021). Rather, the ongoing sequencing of different and sometimes conflicting registers of valuation was integral to everyday work. When clashes were lurking or occurred, the employees of the organization would resolve issues by moving the conflicting ways of proceeding away from each other. This points to yet another interesting observation stemming from our ethnography: at the operational level of the hybrid organization, compartmentalization was a means of avoiding clashes and, in doing so, making it possible to qualify casework as good in all four registers of valuation – in separate localities and moments of time. Thus, the compartmentalization was never complete, and it did not result in a stabilized and structural separation of different modes of working (March, 1982; Gibson and Birkinshaw, 2004; Kastberg and Lagström, 2019).

Correspondingly, the notion of sequencing also demarcates a distinction between approaching hybridization in the detailed activities of everyday work and approaching it more broadly as a process of transforming governance regimes, entire organizations, professions, or practices. Such broad research ambitions makes it difficult to see the ongoing, pragmatic adjustments, and, accordingly, the existence of resistance or separation of organizational units will represent a process of de-hybridization, a failed hybrid (Vakkuri, 2018). By embarking on our investigation from within the everyday work activities of a hybrid organization instead of from the introduction or development of a new accounting tool (e.g. Kastberg and Lagström, 2019; Costa and Andreasson, 2021; Sargiacomo and Walker, 2021), an established accounting practice (e.g. Busco *et al.*, 2017; Baudot *et al.*, 2021; Budding *et al.*, 2021) or an assumed conflict between PMSs (e.g. Gebreiter and Hidayah, 2019; Ferry and Slack, 2021; Kallio *et al.*, 2021; Maran and Lowe, 2021), we could let the actions and actors themselves show us what was important and how controversies were resolved. In this way, we elaborate on what accounting becomes, when the formal accounting systems are less important than the ambitions of everyday work (Hopwood, 1983). We therefore join Wällstedt (2020) in proposing that future case studies of accounting practices – and specifically when the setting is a hybrid organization – should add the when and where to their research questions.

By looking for when and where performance valuations took place, we could see that the registers of valuation overlap and feed into each other. For instance, needs are described through numbered scales, and value for money estimations are based on the needs of the individual rather than on cost calculations.

This means that sequencing is not a matter of task partitioning (Gibson and Birkinshaw, 2004), of layering logics (Polzer *et al.*, 2016), of paying sequential attention to goals (March, 1982), of reaching compromises (Chenhall *et al.*, 2013; Busco and Quattrone, 2015) or of mediating between stakeholders (Busco *et al.*, 2017). Sequencing refers to the meticulous efforts of moving entities such as costs and needs in and out of various registers of valuation in order to qualify the goodness of work at different times and at different places in the hybrid organization. When the disparate entities cause controversies – for instance, when accountants begin to feel the needs of neglected children – it takes efforts to move them away from each other. The process of moving the conflicting registers of valuation away from each other is not a mental but a practical one. It depends on spreadsheets, IT systems, meeting minutes, guidelines for how to allocate costs, the temporal steps of legal demands and so forth just as much as it depends on the practical actions of employees. In this regard, sequencing is a way of continuously rearranging work within and across organizations as well as back and forth in time. This is how accountants, caseworkers, consultants, and managers pursue different and sometimes conflicting ideals of good performance simultaneously.

Appendix 1: Log of ethnography February 2016 – March 2017

Place	Method	February 2016	April 2016	May 2016	June 2016	August 2016	September 2016	October 2016	November 2016	December 2016	Jan-March 2017	Units	Output in hours
Away from the Local Government	Interview / Manager Saturn Ins. (phone)										2	2	1
	Interview / Consultant + accountant									2		2	3,5
	Interview / 2 consultant (KL)									1		1	1,5
	Interview / Vice Mayor								1			1	1
	Interview / The Jensen parents										2	2	3
	Shadowing / Manager x-institution							1				1	5
	Shadowing / Casework, Saturn inst.				1							1	5
Accounting department (AD)	Observing / Work meetings at AD						3					3	3
	Shadowing / Accountants						2	2				2	35
	Interview / Accountant, Eva				1			1		1	2	5	2,5
	Interview / Accountants					1	2	1			2	6	2
Child Protection Department (CPD)	Shadowing / CPC meeting					1						1	4
	Observing / Meetings with families	7			7		3					17	20
	Observing / Course: systematic casework					1		1				2	14
	Observing / Decision meetings	2	2	1	1				1			7	4
	Observing / Department meetings	1		1			2	1	1	1		7	14
	Observing / Team meetings	1			1	1	2					5	5
	Interview / Managers	1						1	1	1		4	4
	Shadowing / Manager								1			1	9
	Shadowing / Caseworkers	1								1		2	25
	Interview / Caseworkers	1	1		2		2			4		10	9
	Shadowing / Placement consultant								1			1	7
	Participating / Christmas party									1		1	5
	Participant observation / Appropriations							1		1		2	1
Both AD and CPD	Observing / Budget meetings				1			1			1	3	1,5
	Observing / Accounting meetings				1		1	1				3	3
	Observing / Intro. meeting to AD					1			1			2	2
	Present w/o specific appointments		x	x	x	x	x	x	x	x	x	x	210
	Hours of fieldwork in total												402

Appendix 2: Overview of fieldwork material regarding the Jensen family

Method	Actor	Units	Minutes
Recorded Interview	Caseworker Peter	6	138
	Placement consultant	3	180
	Team supervisor	1	37
	Manager	1	15
	Manager Saturn Institution	2	50
	Accountant in x-municipality	1	55
	Consultant	1	77
	The mother	1	82
	The Father	1	98
	Vice mayor and head of Child protection committee	1	58
Group interview	Consultants in KL – the interest organization of Danish local governments	1	75
	Board members	1	13
Observations	Decision meeting	1	38
	Planning meetings	6	92
	“Contract meeting” and transportation	1	300
	Child protection committee board meeting	1	300
	Status meetings with parents	4	240
	Status meetings with professionals	1	90
Shadowing	Peter	Several times a month throughout 1 year	
	The costs of the placements		
Collecting documents	Screen work (DUBU, excel, word)		
	Case material (journal notes, reports, contracts etc.)		
	Guidelines		
	Financial documents		
	Legal documents		
	Political documents		

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