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Neoliberalism, accounting, and the transformation of subjectivities in social work: A study on the implementation of personal budgets

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Abstract

This study examines, through the case of Personal Budgets in England, the role of accounting in transforming the subjectivities of social workers through a Foucauldian lens. The findings show how accounting can reshape the subjectivities of social workers serving as intermediaries responsible for the frontline implementation of neoliberal reforms. It does so through an empirical demonstration on how accounting harnesses an individual's autonomy and responsibility to nurture "productive" relationships between citizens and the state. Furthermore, the findings also highlight the vulnerability of social workers' subjectivities from the installation of an accounting infrastructure with multiple capabilities. This study contributes to a more nuanced understanding of how neoliberal policies transform subjectivities in social work and adds to the literature on accounting's biopolitical role in the reconstitution of such subjectivities. It also addresses the relative neglect of studies examining the role of accounting in neoliberal transformations of social work that, despite its significance for an ageing society and its attendant consequences for public finances, receives far less attention than health-care reforms.

KEYWORDS

accounting, Foucault, neoliberal, social work, subjectivity

1 | INTRODUCTION

Initiatives aimed at radically transforming the subjectivities of individuals are key issues facing public services operating in a neoliberal environment, such as social care. Such initiatives seek to reconstitute how populations are governed. Governing or governmentality in this sense does not suggest an overbearing state having coercive control over the conduct of individuals. Instead, the state seeks to steer individuals, facilitated by technologies of government, to use

their new freedoms to make choices (Rose, 1993) on public services. In this regard, subjectivity is concerned with the reconstitution of an individual's citizenship—in terms of instilling new rights and responsibilities—under neoliberalism.

The granting of rights or the freedom to choose in a neoliberal context is, however, conditional on individuals making “appropriate” choice(s) for themselves. This means that the freedom to choose is subject to certain boundaries or constraints set by government. However, what is deemed appropriate is historically situated. For instance, freedom of choice is predicated upon conformance with economic and self-interested rationalities, coupled with the acceptance of individualized responsibilities for decisions taken. The instillation of such values is being driven by the creation of an alternate subjectivity in the form of “homo economicus” (Cooper, 2015; Hamann, 2009). Neoliberal reforms therefore seek to transform individuals by reconstituting them as entrepreneurs of the self through the “autonomization” and “responsibilization” of their citizenship (Cooper, 2015).

Accounting facilitates autonomization and responsibilization by establishing control systems that have the ability to constitute governable individuals (Hoskin & Macve, 1986; Miller & O'Leary, 1987). This makes accounting an essential technology for the operationalization of neoliberal programs (Arnold, 1998; Kurunmäki, Lapsley, & Melia, 2003). In this regard, accounting affords new “ways of seeing, calculating, and managing” (Miller, 1992), treating individual subjectivities as both objects and relays of calculation.

However, the tension between entrepreneurial autonomy and ascribed responsibilities raises new questions on the role of accounting in the (re-)constitution of neoliberal subjectivities. More specifically, how does an accounting control system manage the balance between enabling entrepreneurial freedoms to choose and the controls or audits of the choices made? To this end, Cooper (2015, p. 19) calls for future research to examine the extent to which accounting can and does reshape the subjectivities of individuals in a neoliberal context. This study heeds her call by examining the role of an accounting-based neoliberal reform in transforming subjectivities in an adult social care setting in England.

Social care is defined as “all forms of personal care ... provided for individuals who by reason of age, illness, disability, pregnancy, childbirth ... are in need of such care or other assistance” (Health and Social Care Act [2008], Chapter 14, section 9(3), p. 4). For example, individuals who are typically in receipt of social care include disabled adults and/or those who lack familial support, as well as vulnerable children. Social care is a major component of local government spending, accounting for nearly half of its expenditures in 2009–2010 (£23.2 bn out of £49.5 bn), according to estimates from the Institute for Fiscal Studies (IFS) (Smith, Phillips, Simpson, Eiser, & Trickey, 2016, p. 12). However, despite its significance from a public expenditure perspective, it remains an area where the transformation of subjectivities through neoliberal accounting technologies is relatively under-researched, when compared with healthcare reforms.

The launch of Personal Budgets (PB), a major initiative in England to transform the way in which adult social care is delivered, presents an opportunity to address this lacuna. PB makes an appropriate case study because the reform is reflective of a wider shift toward greater individual freedoms and responsibilities for care choices. PB is said to represent the government's most significant effort yet to align welfare reform along neoliberal values and is set to become its central policy to deliver adult social care in England (Glasby & Littlechild, 2016). This study, however, does not extend to the social care of children, as it has a very different set of concerns as its provision is primarily driven by prescriptive legislation.

Emergent studies on adult social care have started to observe how the shift toward individual autonomy is accompanied by an expanded use of accounting that redefines the accountability relationship between citizens and the state (Bracci, 2014; Junne, 2018; Junne & Huber, 2014). Furthermore, the application of accounting is by no means uniform in its processes nor outcomes, as the ability to assimilate neoliberal ideas and the adequacy of publicly funded resources are not universal across all organizations. Bracci and Llewellyn (2012), for example, highlight some of the consequences stemming from these differences, as they demonstrate the contrast between “people-processing” versus “people-changing” approaches among different care providers.

Similarly, social work practice (the occupation providing adult social care) in England has long had to contend with the need for fluid subjectivities to cope with longstanding pressures for reform. Parton (1994) views such fluidity as something constitutive of what social work is, being situated in an “essentially ambiguous, uncertain, and contested arena,” occupying the space between law, health, psychiatry, and education (p. 18). The fluidity of subjectivities among

social work professionals is, however, also its vulnerability. The profession lacks the necessary knowledge-based enclosures to repel against the encroachment of neoliberalism and/or austerity, which aims to redefine the values that underpin the practice of social work.

For instance, Llewellyn's (1998a) study shows how social workers are compelled to incorporate costs into decisions on care. The encroachment is achieved through the ascription of new financial responsibilities to social workers as they are assigned control over budgets (Llewellyn, 1998b). Rogowski (2011) describes how social workers who take on managerial roles are perceived by some peers as having left behind their "professional identity" as they become "more business-like by embracing business wisdom and being primarily concerned about the organization" (Rogowski, 2011, p. 162).

Although the number of studies on the role of accounting used as a neoliberal technology to transform subjectivities in adult social care is growing, the literature is primarily focused on understanding the effects of PB on the subjectivities of individual citizens (e.g., Bracci, 2014; Brookes, Callaghan, Netten, & Fox, 2015; Junne, 2018; Junne & Huber, 2014). However, there is currently no consideration of the roles played by social workers themselves, despite their position as a key intermediary (between central government policy makers and citizens) responsible for the implementation of neoliberal accounting reforms such as PB at the frontline. Furthermore, Wiedner's (2009) critique that extant governmentality studies fail to account for the success or failure of neoliberal discourses to produce desired forms of subjectivity (p. 391) adds weight to the argument that further work in this area is needed.

This study on a PB initiative at an English council addresses the gaps in the literature by exploring the role of a neoliberal accounting reform in transforming the subjectivities of social workers. The rest of the study is divided into a number of sections. The next section considers the ways in which neoliberal technologies aim to transform subjectivities through disciplinary and biopolitical means of control. The section that follows contextualizes the study by describing how PB became a key government policy for adult social care. The section after describes the data collected and methods used. The next section is an exposition of the paper's findings. The final two sections discuss the findings and conclude the paper.

2 | CONTEXTUALIZING THE CHALLENGES OF TRANSFORMING SUBJECTIVITIES IN SOCIAL WORK

In the first half of the 20th century, Foucault notes that the emergence of various human sciences (medicine, psychiatry, psychology, criminology, economics, and sociology) provides government with an "intellectual machinery" that rendered populations thinkable and governable (Rose & Miller, 1992, p. 182; Parton, 1994). These new sciences rely on disciplinary processes such as hierarchical (or panoptic) surveillance, normalizing (moral) judgments and the examination (Parton, 1994). The central concern of government's role here is to construct, modify, and operate systems of population classification that would be used to inform their subsequent actions.

In this regard, social work is redefined by regimes of power exercised through disciplinary mechanisms stipulating behavioral norms for society (Parton, 1994). The ability to classify populations (e.g., normal vs. deviant) enables the state to justify intervention into private life where, for instance, it deems that a child is being neglected. In this illustration, visibility is established through various mechanisms of surveillance and normalization (through an examination of living conditions, health checks of the child, etc.), before deciding whether further intervention is needed. The development of these power-knowledge regimes founded on the emergence of the human sciences comes to constitute systems of behavior regulation, in which social work plays a key role.

In the latter half of the 20th century, the concerns of social work evolved beyond disciplinary practices of classification to a different form of (biopolitical) power, which is focused on transforming individual subjectivity through means of (self) control (Foucault, 2008). In such a society, individuals are not confined by disciplinary enclosures erected by the state, but have more autonomy to move between spaces within a system based on control (Deleuze, 1992; Hamann,

2009; Wiedner, 2009). These freedoms require the state to develop new technologies of behavior regulation. As the state begins to delegate more responsibilities to citizens, it has become reliant on a system underpinned by accounting to enable such self-regulation to flourish. In a biopolitical system of behavior regulation, informing technologies such as accounting enable the way in which knowledge can be produced and mobilized in space and time (Miller & Rose, 1990; Neu, Ocampo Gomez, Graham, & Heincke, 2006).

The subsequent turn to neoliberalism led to calls for the diminution of the state's role in many areas of private life and the economy. The state's presence is now being depicted as a hindrance to wealth creation. Blame is laid on high levels of taxation, budget deficits, and disincentives to work as a result of generous welfare systems. Social work, hitherto operating under a postwar liberal regime of "welfarism" (Rose & Miller, 1992), was seen as being too permissive of deviance in society. Welfarism is believed to distort market efficiency and competition in the production of public goods. In addition, the permissiveness was not only deemed to be economically wasteful, but also said to undermine individual responsibilities for care of the self and family (Parton, 1994).

The shift from disciplinary approaches to biopolitical control reflects a distinction made by Milchman and Rosenberg (2009) on the evolving (fluid) nature of subjectivities. "Subjectification" (or what Foucault call *assujettissement*) or "the ways that others are governed and objectified into subjects through processes of power/knowledge (including but not limited to subjugation and subjection because a subject can have autonomy and power relations can be resisted and reversed)" (as cited in Hamann, 2009, pp. 38–39, footnote 4; italics in original) is distinguished from "Subjectivation," or "the ways that individuals govern and fashion themselves into subjects on the basis of what they take to be the truth" (*ibid.*; italics in original).

The transformation of subjectivities is therefore seen as a key concern to the successful operation of behavioral regulation under biopolitical control. Lemke (2001) notes that the crisis of the welfare state does not involve a complete withdrawal from government intervention, but cedes (some) responsibilities for solutions onto the shoulders of individuals. The state has a new prerogative to promote the development of entrepreneurial spirits in society, supported by new technologies of the self (Du Gay, 1996; McNay, 2009) such as PB.

In his synthesis of the transition from a disciplinary to a neoliberal (biopolitical) mode of government, Munro (2012) conceptualizes the core differences in approach to behavioral regulation using Foucault's metaphor of "centrifugal" and "centripetal" forces (p. 351). Under a disciplinary mode, centripetal forces draw the organization of objects toward a center (e.g., the state) and to enclosed sites, isolating and fixing bodies (e.g., in factories or prisons). Disciplinary mechanisms exerted through accounting attempt to subjectify individuals into docile, useful, and normalized beings (Miller & O'Leary, 1994).

Under a neoliberal mode, however, forces are centrifugal, circulating capital away from the state toward the market through flexible networks. Individuals are expected to use their new autonomy to be an entrepreneur of the self, and to see themselves as human capital. Centrifugal approaches are said by some to be more efficient than disciplinary mechanisms at behavior regulation. This is because the former does not need to resort to the difficult and expensive task of coercing individuals to change (O'Malley, 1992, p. 254). As Foucault notes, however, centripetal forces that concentrate sovereign power on individual bodies (through for example torture, punishment or confinement) are less efficient than centrifugal power that uncovers the means to exploit and induce the productive capacities of autonomous bodies (Nealon, 2009, pp. 147–148).

The turn to entrepreneurship as an apparatus of behavioral regulation of the population relies on "technologies of performance" (Dean, 1999), and this is where accounting is useful. Such technologies utilize accounting tools such as budget devolution and other mechanisms (indicators, benchmarks, and audit) to capture and evaluate performance, which in turn facilitates the establishment of quasi-markets in the public sector (*ibid.*). Although individuals are free from some of the more carceral aspects under a disciplinary mode of governing, centrifugal accounting mechanisms still facilitate the regulation of behavior through evolving forms of control that can exploit human capital. As Cooper (2015) makes clear, accounting's role and power can be observed "in both individualizing people and at the same time animating them to 'unwittingly collude with power'" (p. 18).

Neoliberalism's narrow fixation with economic rationality (Burchell, 1993) and the ascription of responsibility to the individual abrogates "any kind of collective, structural, or governmental responsibility" (Hamann, 2009, p. 44). This fixation significantly alters the meaning of the state's responsibilities for their citizens' welfare and how such services should be delivered for core public services such as adult social care (Cummins, 2018). Such an outcome has the potential to leave many citizens without the social support they need, and/or presume that individuals are always capable of making the most appropriate choices for themselves (Cooper, 2015; Cummins, 2018). The move to a system of public services based on autonomous choice has been highlighted by Foucault to constitute individuals as being "equally unequal" in society (cited in Hamann, 2009, p. 43).

For instance, individuals are compelled to become more entrepreneurial and rely on their own abilities to compete in a market-based environment. Miller and O'Leary (1994) demonstrate how this works in practice, in their study on the role of accounting in the constitution of a new economic citizenship. They show how new visibilities and calculations from the reorganization of individual roles in a factory setting transform a governable person into a controllable process, as the organization reorientates itself to be more customer focused through the spatial reorganization of its factory floor and employee subjectivities.

However, an emerging number of scholars have started to question the deformation of subjectivities through accounting technologies under neoliberal governmentality, as concerns are raised that such modes of governing does not fully address the issue of power differentials. Arnold (1998) finds that studies adopting a governmentality approach can sometimes ignore important issues of historical materialism such as class struggles between labor and capital. She finds that asymmetric relations of power render labor too dependent on their employment, leaving management in a controlling position (*ibid.*).

In a separate study on the microfinancing of female entrepreneurs, Alawattage, Graham, and Wickramasinghe (2019) illuminate how convivial and noneconomic relationships between individuals are being exploited by banks as a new form of behavior regulation. Micro-accountability, the system of control based on convivial relationships, requires individuals to trade social for financial capital, where neighborly relationships are used as new instruments of surveillance and responsabilization in bank lending. As the female entrepreneurs are mutually liable for the microloans issued, borrowers risk social stigma if they fail to regularly account for their repayments and/or default. Alawattage et al.'s findings also resonate with other studies utilizing a biopolitical framework to analyze the (negative) effects of neoliberal governmentality on human capital. Moisander, Groß and Eräranta's (2018) analysis of precarious work in the gig economy, for instance, demonstrates how biopolitical power expropriates productive outcomes from neoliberal governmentality. Their findings warn of exploitation when human capital becomes too dependent on financial capital.

The combined conclusions of Arnold (1998), Cooper (2015), Moisander, Groß, and Eräranta (2018), and Alawattage et al. (2019) point to growing ethical concerns over the exploitation of social relations when economic values take precedence, facilitated by accounting-based technologies of governmentality. These studies illustrate the potential risk that neoliberal accounting systems developed for control purposes can be refashioned into a new type of disciplinary cage, where individuals are entrapped by their newly acquired responsibilities and/or their inability to successfully compete. Such observations resonate with current debates on the extent to which centrifugal and centripetal modes of governing overlap or constitute distinct paradigms (Hamann, 2009). The latter implies that neoliberal society has transitioned fully into a centripetal mode of governing, which some disagree (*ibid.*). The next section frames the discussion on the transition from disciplinary to biopolitical control modes of government and its impact on the transformation of subjectivities in the context of social care.

3 | THE DEVELOPMENT OF PB AS A KEY POLICY TO TRANSFORM SUBJECTIVITIES

In the United Kingdom, social care policy has been driven by a confluence of distinct forces with opposing values. The contrast is between a government intent on transforming the public sector through neoliberalism and the advocacy

of disability activists aspiring to break free from more paternalistic (i.e., state-led) approaches to adult social care (Parton, 1994; Scourfield, 2007). Disability activists have called for greater autonomy and programs to be centered on the personalization of care, where cash is distributed to citizens in lieu of direct service provision. Such programs seek to replicate the successes of similar initiatives piloted earlier in the United States. In the mid-1990s, the U.K. government, however, was initially reluctant to countenance these ideas, until research demonstrated that such programs were about 40% cheaper compared to direct service provision (Pearson, Ridley, & Hunter, 2014, p. 4). This realization paved the way for the Community Care (Direct Payments) Act (1996). Needham (2016) argue that the price paid for this victory is to conflate a disability movement founded on emancipatory values, with a (Conservative) government's neoliberal ideology to shrink the size and cost of the state. In other words, the meaning of autonomy as construed by the activists (subjectivation) has become obscured with neoliberal notions of an autonomy that operates within a system of control (subjectification).

Subsequent changes of government did little to dampen the neoliberal transformation of the state, as the Labor government reaffirmed the expansion of consumerist values enshrined in the Citizen's Charter through the concept of "user-centeredness" to further empower citizens (Scourfield, 2007, p. 112). The government decided to experiment with new forms of service delivery, and in 1997 Direct Payments was launched. Direct Payments was a program developed to transform the subjectivities of citizens through neoliberal ideals, by giving them more autonomy and responsibility for their own welfare. Users in a Direct Payments program (typically working age disabled adults) were given the means by which to purchase their own care services directly from private sector organizations of their choice, in lieu of state provision.

From the government's perspective, Direct Payments is viewed as a policy capable of getting to grips with resource pressures and delivering improvements to adult social care. However, the way in which Direct Payments was set up meant that users are still reliant on the managerial discretion of social workers, who act as the program's gatekeepers (Ellis, 2011). This outcome led to variable take-up and implementation, with some disabled adult groups getting disproportionately more payments than others. The program was seen as inherently unfair and unworkable by many users (Baxter, Glendinning, & Greener, 2011). Despite changes to the way in which adult social care is funded, the subjectivities of both social workers and users (clients) have not quite manage to detach themselves from the prior, paternalistic approach under welfarism. Social workers were still able to cling on to their (significant) powers to prescribe the types and amounts of care their users receive.

To tackle the challenge posed by the seemingly problematic relationship between social workers and clients, the government replaced Direct Payments with PB.¹ Simon Duffy, the key architect of PB in the United Kingdom, argues that a major limitation of Direct Payments is its continued reliance on the professional autonomy of social workers allocating resources to their clients, or what he called the "Professional Gift Model" (Duffy, 2007; Glasby and Littlechild, 2016). Instead, Duffy, Waters, and Glasby (2010) propose that subjectivities in the professional-client relationship should be radically transformed. Control should be transferred directly to care recipients utilizing a model where users are treated more like fellow "citizens" (i.e., subjectivation), with their basic dignities and core entitlements preserved.

In PB, the autonomy and responsibility for commissioning care are shared between clients and their social workers. Clients are given more freedom to choose the type of care they wish to receive but are also made responsible for the risks (personal and financial) associated with their decisions. PB therefore retains the benefits of personalization first mooted under Direct Payments, but is also said to build on the aspirations of the citizenship model by incorporating individual responsibilities for the greater financial autonomy granted (Wilberforce et al., 2011).

However, beyond the emancipatory rhetoric underscoring the need for PB and the benefits for society when individuals are ascribed responsibilities for their own welfare, a more critical reading of public policy suggests a narrower perspective of what PB is for. Although personalization was originally designed to overcome both paternalism and consumerism in social care (Leadbeater, 2004), it was during its implementation that it became an overtly individualistic

¹Not to be confused with Individual Budgets (IB), which is similar to PB with the exception that IB can be used to cover both health and social care, whereas PB can only be used for social care.

concept (Ferguson, 2007). There is also a concern that the program is primarily driven by austerity, which could limit its emancipatory role (Brookes et al., 2015).

For instance, the 2008–2009 global financial crisis reinforces neoliberalism's hold over public sector reforms through an expansion of austerity policies (Bracci, Humphrey, Moll, & Steccolini, 2015; Hyndman & Lapsley, 2016). Austerity has hit English councils (local governments) particularly hard. The IFS estimates that they experienced a cumulative reduction of 23.1% in their core revenues in the fiscal years from 2009–2010 to 2015–2016 (Smith et al., 2016), with adult social care experiencing a smaller but still sizeable 10% decrease (p. 1). These reductions are unevenly distributed, however. Needham (2016) notes that the adoption of neoliberal reforms among councils is more pronounced in England compared with other devolved nations such as Scotland and Wales. These devolved nations are less affected by funding reductions (Smith et al., 2016) and have chosen not to follow the path taken by England to the extent in which PB is used for rationing access to publicly funded resources (Needham, 2016). In addition, Lymbery (2012) further claims that detrimental demographic change in the form of an aging population is also contributing to the agenda for increasing the use of reforms such as PB in adult social care.

But how well do such top-down and government-led initiatives to transform subjectivities work (Bevir, 2016)? Government-funded studies on the effectiveness of PB policies show that the program is not as effective as Direct Payments or existing modes of service delivery, which attains better outcomes (Needham, 2016, p. 98). Needham (ibid.) adds, however, that despite the surprising outcome, such findings are inconclusive. This is due to unresolved issues over the measurement methodology used (Slasberg, Beresford, & Schofield, 2012a, 2012b, 2013). The benefits of PB over other means of delivering care thus appear at best ambiguous. Needham (2016, p. 102) is concerned that the disability emancipation movement is being used as a "Trojan horse" to mask a more narrowly defined neoliberal agenda to reduce the state's role in welfare provision. But she cautions that opposing arguments can also go to the other extreme, laying blame for all negative outcomes in social work on the transition to a market-oriented approach (Needham, 2016, p. 103), despite the many failings of prior systems of care.

4 | DATA AND RESEARCH DESIGN

This case study traces the implementation of PB at Checkford's adult services (adult social care) department. Checkford is an anonymized council located within the metropolitan conurbation of a large English city. In July 2005, the Department of Health invited councils in England to bid for PB pilot projects. From Checkford's perspective, PB was seen as an opportunity to transform its poor performance as a one-star council. Checkford's councilors (elected local politicians) took advantage of this opportunity in 2006 and applied for the council to be involved with trialing PB. Checkford became an early adopter of the government's personalization agenda, as reflected in its selection as one of the pioneering councils in England for the PB pilot. Toward the end of the pilot, Checkford was transformed into a leading proponent of personalization in adult social care. The council received a three-star rating in 2010 from the (former) Social Services Inspectorate.²

Adult social care at Checkford receives around 5,000 new referrals per year, with approximately 4,000 open cases at any one time. Approximately 3,000 new assessments are carried out each year. During 2013–2014, 5,000 residents with a variety of needs received adult social care, including support in the community and residential settings. The net spending for adult social care was about £80 million for the fiscal year 2010–2011, falling to £60 million in 2014–2015 (all numbers rounded for anonymity). The overall net spending on adult social care has declined sharply from the peak in 2010–2011, by a cumulative 25% from 2010–2011 to 2014–2015, which is in line with national trends. Despite the decline in overall spending, the share of PB (relative to the total adult social care budget) is growing, from about 14% in 2012–2013 to 15% in 2013–2014, reflecting a 1% year-on-year increase.

²The inspectorate is now reorganized as the Commission for Social Care Inspection, a nondepartmental public body.

TABLE 1 Interviews conducted in 2010 and 2014

Interviewee	2010 phase	2014 phase
Head of adult services (adult social care)	A	C
Social workers	B, C, D, E	K, L, M, N
Manager of Centre for Independent Living (CIL)	F	P
Personal Budgets user/client	G	Q
Personal Assistant or carer of client	H	R
Councilor (locally elected politician)	None	S

Note. Each letter denotes a different individual. Individual C was promoted to become Head of adult services after A left the council sometime after our 2010 interview.

In 2010, one of the study's authors was fortunate enough to be in a position to observe the closing stages of the pilot implementation of PB at Checkford just before austerity policies were brought in (cf. Brookes et al., 2015). A follow-up visit by both authors was also organized 4 years later. In both visits, full access was granted to all key individuals directly involved with the PB policy and to review nonconfidential internal documents, such as the corporate plan, the adult social care budgets, and the statement of accounts from 2008 to 2015. Seventeen semistructured interviews with social workers, users (clients), and their accompanying personal assistants (carers) were conducted (Table 1). The selection of interviewees was on a purposive basis and nonrandom. All clients interviewed hold PBs. Social workers (frontline and managers) interviewed had various roles across the organizational hierarchy, such as direct involvement in designing and/or implementing PB.

During the second visit, the landscape at Checkford had significantly altered. The original Head of adult social care (interviewee A) left their job between our visits and was replaced by a senior social worker (interviewee C), amidst growing concerns over the financial stability of the council. In addition to social workers, managers responsible for the "Centre for Independent Living" (CIL; these managers are not professionally qualified as social workers) were also interviewed. CIL is an initiative where some council-owned properties are allocated for use by voluntary and other not-for-profit organizations. These centers supplement the council's care provisions, by allowing other external organizations to assist clients with the management of their PBs.

Each interview typically lasted between 60 and 90 min and took place on Checkford's premises. All interviews were audiotaped after consent was granted, and the transcriptions were emailed to interviewees for corrections and further comments. Only a couple of requests were made to amend the transcripts, primarily to improve content accuracy. The interviews were conducted using an open-ended approach with fluid structures, allowing for other "conversational" questions to emerge around the research agenda. In particular, questions were based on the interviewee's perceptions of the reform process, their experiences with accounting technologies, professional identity, and observations on the effects of PB on clients, their organization, and the wider institution they operate in. This approach ensures questions are directed toward the expertise and experiences of interviewees, drawing on the methods and findings used in similar studies (Irvine & Gaffikin, 2006; Kraus, 2012). In view of the exploratory nature of the research, participants were also asked to narrate the organizational changes observed or experienced.

The subsequent analysis of the raw data was undertaken in the following sequence. First, the data were individually analyzed by each author with the purpose of identifying material pertaining to the process of implementation and management of personal budgets. Next, the interview transcripts and notes were manually coded to identify both common issues and any particularly noteworthy or unique instances (see Ahrens & Dent, 1998). The separate codes and emerging categorizations produced were then jointly compared and refinements were iteratively proposed until an agreement was reached. This iterative process was repeated during the drafting of the paper until no further insights were generated (Everett, 2002). Using ideas from prior research on accounting narratives (e.g., Beattie, 2014; Llewellyn, 1999), the authors then reorganized the data and codes accordingly. For instance, clear narratives that emerge from the analysis suggest a significant erosion of autonomy and expansion of responsibilities under PB, as austerity began to

take hold within Checkford. Another narrative suggests ongoing struggles with the individualizing effects of accounting and the proliferation of economic values within the organization, with its attendant effects on subjectivity. The sense of alienation from the loss of established roles, surveillance, and de-professionalization threats were other themes observed.

5 | FINDINGS

5.1 | Reconstituting subjectivities to foster entrepreneurship of the self

As part of the PB pilot, Checkford began to revise its gatekeeping procedures and eventually developed a process based on a Resource Allocation System (RAS) questionnaire. In this new (RAS) process, eligible clients are allocated resources based on their care needs calculated through a predetermined formula (Slasberg, Beresford, & Schofield, 2013, p. 94). A budget outlining spending priorities and outcomes is then drawn up and agreed between the client and their supporting social worker. Once the budget is formalized, the council would then transfer funds either directly into the client's bank account or hold the clients' funds in a trust (for those incapable of handling monies). Clients are then free to use the allocated funds within the approved support plan and may avail themselves of a personal assistant for additional help. Personal assistants can be selected from anyone outside of those with formal social work qualifications and/or experience (e.g., family and friends).

The pilot system requires regular assessment and social workers are expected to review PB outcomes on an annual basis. In tandem, social workers are also tasked with responsibilities to manage their clients' spending and to explain any budget variances. As Bracci (2014) and Junne (2018) observe, the shift to the personalization of care budgets transforms accountability relationships between users (clients) and the state. Prior to PB, a more inflexible system under care management operated, where the council decided on all services provided and budgets allocated to clients. In contrast, the inherent flexibilities afforded by PB allow some social workers to re-engage with what they see as constituting their core subjectivity. This means a return to a more relational (e.g., people-changing) rather than transactional (people-processing) approach in delivering care, as the quotes below illuminate:

"social work ... has got a very bad name ... it's not a good career to have ... But actually, what we were doing [under care management] was not good social work. I think it's an opportunity for social work [under PB] to reinvent itself and to show what it can be in ... enabling people." (Head of adult social care A, 2010)

"it's good old-fashioned social work. It's about doing what we came in the job to do, which is to maximize people's choice and life and going back to the bog basics [sic] of social work." (Social worker C, 2010)

The growing acceptance and usage of RAS is an indication that subjectivities are realigning at Checkford. There is an emergent appreciation for the vital role that such accounting technologies play in enabling the combined innovation of care delivery and expenditure management, as evidenced by the abilities of some clients in managing their own budgets. The former Head illuminates how astute clients, aided by their social workers, are able to exploit PB flexibilities by varying the frequency and timing of when their care is provided:

"Some people hold some money in reserve, [saying] 'I'll have a basic level of care when I'm well, and when my health deteriorates ... I've got some money reserved to increase the amount of support I need. Don't have to come back be re-assessed, it's already there.'" (Head of adult social care A, 2010)

In the example above, the accumulation of budget surpluses is taken to be something positive and supported by the council, for two reasons. First, it represents a new entrepreneurial innovation when PB is used as a repository for future welfare entitlements. In this context, social workers use PB to foster a morality of responsabilization by

encouraging their clients to be thrifty. Second, the benefits of flexibilities afforded by PB are also emphasized. The increased financial autonomy, for instance, can empower social workers to create bespoke care plans for their clients, as the social worker below attests:

"[A disabled client was receiving] ... twenty-four hour care seven days a week ... but the in-house service wasn't meeting his needs, they couldn't communicate in ... British sign language ... we brought in a company where ... all the staff were predominantly deaf themselves ... now from the funding point of view ... he got fewer hours [of care] because [the external provider] was more expensive than the in-house service but we use them hours more creatively [sic]." (Social worker B, 2010)

The quote above suggests that social workers understand that they sometimes have to strategically engage in entrepreneurial gamesmanship, even if they do not wholeheartedly embrace it. To make the most of their new entitlements and freedoms under PB, clients are nudged to take on a more proactive role and to see themselves as consumers rather than welfare recipients:

"[The outcomes from PB made] me change my thoughts and rather than just saying to people [clients] accept what I'm telling you, [clients are telling us that] I want you to help me." (Head of adult social care A, 2010)

Furthermore, PB is not just for the expedition of prudent financial management and creative use of resources, nor is its effects on behavior solely directed at users (clients). PB is also a technology design to encourage social workers to shed any remaining paternalistic approaches to care delivery. The comment below suggests that PB is transforming social work into a centrifugal initiative. PB is seen as stimulating the use of new entrepreneurial approaches such as risk management (e.g., O'Malley, 1992):

"So ... we're trying to ... think about how we'd manage risk differently ... under the old system when we place people in day services or residential homes, we actually didn't think about the risks until it went wrong ... [Under PB], we think about the risk from the very beginning, we're much more proactive about the risks." (Social worker E, 2010)

Rather than subjecting individuals to disciplinary enclosures, transformations under PB represent an abatement of standardizing (normalizing) approaches to service delivery previously practiced under care management. As the focus on risk requires social workers to engage more fully with their clients, this change can be construed as privileging individual responsabilization under neoliberalism. The change also represents a return to more traditional social work based on professional autonomy (Broadbent, Laughlin, & Willig-Atherton, 1994; Llewellyn, 1998a).

There is a nascent view that the PB pilot is beginning to realize its emancipatory potential to free social work from the constraints of compliance work and/or the prioritization of cost containment. This outcome is by no means universally acknowledged, however. Not all social workers have sufficient experience, motivation, and/or commercial nous to take advantage of the increased autonomy afforded. The outcomes observed can, as Foucault argues (in Hamann, 2009, p. 43; Wiedner, 2009, p. 405), exacerbate inequalities rather than reduce them. For instance, variations in the entrepreneurial capabilities of social workers can increase the risk of unequal access to services, as the following quote demonstrates:

"where it might fall down is if somebody has had a huge amount of support service under the traditional scheme before [PB] and they're then given an amount of money that might not buy them the same. If they're [social workers] not as creative as we were ... people [clients] can become quite upset and think they're losing out." (Social worker B, 2010)

In summary, the pilot implementation of PB at Checkford manages, to some degree, transform adult social care into the image of both its emancipatory and neoliberal ideals. Social workers are being encouraged to nurture entrepreneurial spirits as they reacquire themselves with newly revived opportunities to exercise professional autonomy. There is evidence to suggest that some of them have become more entrepreneurial, acting as shrewd budget managers on behalf of their clients and able to make the most from their new financial freedoms.

Although there is an understanding that cost savings are an important consideration for PB, they are not a dominant feature at this point in time. Other considerations such as flexibility in care planning also need to be considered. In addition, clients are being spurred to behave like consumers (e.g., Du Gay, 1996) and shop around for the best care their PB can afford. This brief formative period provides a glimpse into PB's emancipatory possibilities as well as emerging issues such as heterogeneous client experiences. It also illuminates how some social workers come to appreciate the benefits of personalized budgeting as part of their professional toolkit. The wider embrace of accounting technologies as a necessary element to their work is in marked contrast to the findings of prior research (Llewellyn, 1998a). The encroachment of accounting then was seen as a threat to the professional identity of a social worker (cf. Rogowski, 2011).

5.2 | Austerity, new moralities, and threats to subjectivities

The 2011 budget of the (now former) U.K. coalition government paved the way for new austerity policies. Significant cuts in spending on social care were introduced, which consequently increased the number of clients who were required to make out of pocket contributions for their own care (O'Hara, 2014). However, the policy of implementing PB in adult social care survived an initial cull of policies through the efforts of proactive community engagement and an increased role from the voluntary and third sector.

This respite did not last long, however, as Checkford started to struggle with its reduced budget and fall in service delivery performance. The diminution in resources was further compounded by a perception that the PB program lacks a robust accountability mechanism to account for its own spending. As a result, councilors and the senior management team decided to impose a tighter grip on costs and outputs, putting the care provision under more pressure. This was made clear in Checkford's 2012–2013 budget consultation process, which called for a review of the way in which clients are supported, with a new focus on increasing the "efficiency" of PB/IB program. In the proposal below, targets for such efficiency savings approximated the annual salary of a newly qualified social worker:

"The Government requires that all social care service users should have their own individual budgets by 2013 ... This will enable us to cut one post, saving £17,000" (Checkford, 2012–2013 Budget Consultation document).

The scale of the task as a result of austerity on the council's provision for adult social care is stark. Like many other councils in England (Lybery, 2012), Checkford has to cope with increasing demands for care resulting from unfavorable demographic shifts coupled with reduced funding from central government. Budgetary pressures from austerity have become a central leitmotif for further reform of adult social care provision at the council. There is now a revised expectation that PB should be used instead to deliver additional cost savings to offset reductions elsewhere, as suggested by the (new) Head of adult social care:

"I won't lie, [Checkford] ... is really facing tough times in terms of efficiencies but I think that's why we have to look at doing things differently ... We had to find a way of reducing reliance on traditional services ... in times of austerity, people are being pushed more to think outside of the box ... it might aid the personalization agenda" (Head of adult social care C, 2014).

It is pertinent to note that the PB pilot has led to the development of an accounting infrastructure capable not only of fostering entrepreneurial spirits among social workers and clients, but to also render them more governable through

calculation. As a result, individual inefficiencies have been made more visible. For example, a senior manager quoted below suggested that the council's inability to meet its target of assessing all PB plans was exacerbated by the inadequacies of specific individuals responsible for carrying out reviews:

"What was missing from the whole process ... was the lack of accountability, risk enablement and auditing ... People [clients] were reviewed annually but social workers weren't savvy ... about ... auditing the books" (Social worker L, 2014).

Within Checkford, there is now a greater emphasis on using PB for financial audit and control. Social workers are having to readjust once again to a new way of working. Furthermore, austerity has significantly shifted the norms by which more imaginative uses of care plans are acceptable or tolerated. There is an emergent feeling among senior management that some individuals have taken their new financial freedoms under PB a step too far. For instance, the exercise of (injurious) professional autonomy at the expense of (revised) responsibilities to prudently manage the council's financial resources is being critiqued:

"some people are so ... entrenched in the personalization agenda ... that they will always see ... the family and the service user's point of view ... as the budget cuts have hit ... social workers [should realize their revised] accountability within the whole process, because not only are they assessing an individual, but at the end of the day they are an agent of the local authority." (Social Worker M, 2014)

The interviewee above believes that clients and their social workers have had too much discretion over spending without adequate evidence that such choices are "appropriate" and represent value for money. An increasing sensitivity to inappropriate uses of PB was also discussed by another manager. This individual describes how the social worker of a severely disabled client allowed the client to use his PB to pay for a season ticket for a sporting event. The rationale for doing so was to relieve his personal assistant, who also happens to be his wife, from his round the clock care.

"We had a gentleman who had his ... ticket paid for out of his [PB], and we had to remove that 'cause [sic] that's not something acceptable" (Social worker N, 2014).

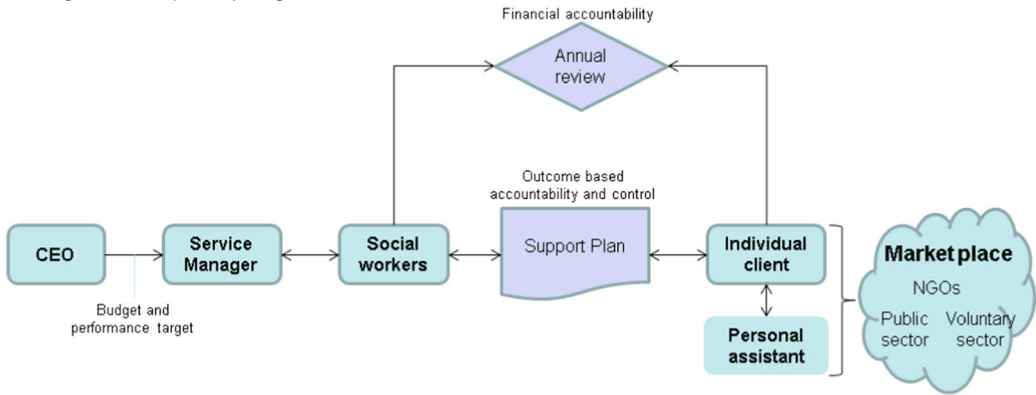
Checkford's senior management considers such uses of PB to be inappropriate, arguing that the council cannot be expected to fund untested (and unusual) treatments when basic public services are being cut back elsewhere. The discomfort arising from a perception of PB "abuses" and the moral debates it arouses is by no means unique to Checkford. Parallel lessons can also be drawn from Germany, where sporting activities (horse riding) are considered an inappropriate use of PB (Junne, 2018; Junne & Huber, 2014).

In summary, Checkford's managers face a new climate of austerity shortly after launching the PB pilot. They reacted to their rapid change in fortunes by narrowing the meaning of entrepreneurship and the freedom to experiment with PB, ushering in a new moral code of appropriateness to redefine responsabilization. The system of control built around individual autonomy has been pared back and replaced by a return to a more disciplinary mode of governing. This transition and its effects on subjectivities are described next.

5.3 | Internal threats to subjectivities

In 2012, Checkford initiated a new wave of accounting-based organizational changes to deal with austerity. The council's senior management was given a new mandate to eliminate the entire backlog of unevaluated PB support plans and to put in place more frequent reviews. They started by reasserting their authority over the annual review process, formerly the joint responsibility of frontline social workers and their clients. Figure 1 synthesizes the major changes introduced, with the original (pre-austerity) PB pilot in Figure 1a and the revised system in Figure 1b.

(a) Original PB pilot programme



(b) Revised PB programme

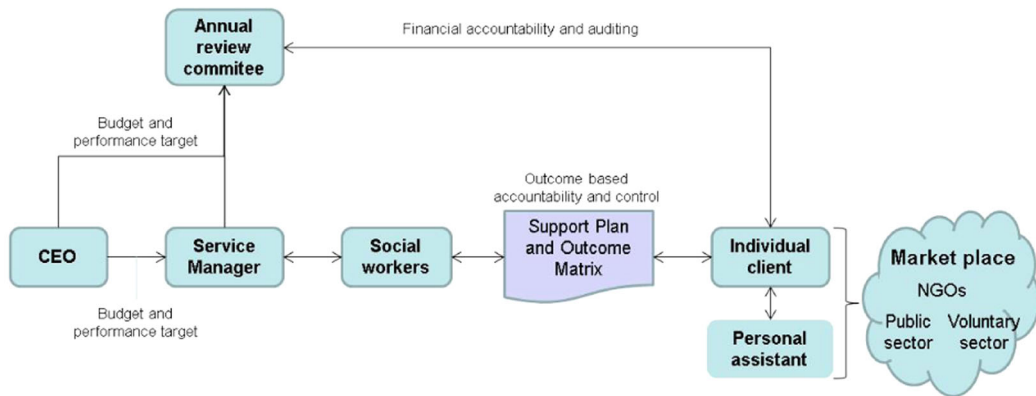


FIGURE 1 Original and revised lines of Personal Budgets (PB) accountability and control at Checkford [Colour figure can be viewed at wileyonlinelibrary.com]

The revised budget process recalibrated the eligibility criteria that determine the contributions clients have to make toward their own care. This development constitutes a significant tightening of existing gatekeeping thresholds to deal with excess demands on diminishing financial resources. In addition, (unfavorable) budget variances are also attracting more scrutiny, because it now functions as an early warning system to the accumulation of adverse financial out-turns.

Changes in responsibilities for annual reviews at Checkford are justified on the basis that the composition of existing review teams is deemed too inexperienced for the role. Under the revised system, a newly appointed annual review committee is now tasked with achieving “hard” performance targets such as timely reviews and financial savings, as a committee member explains:

“My savings target is monetary; ... because my staff are all on fixed-term contracts ... we have to make their wages and then savings ... it was three-quarters of a million pounds for this year ... I’m on 80%, so I’m quite confident, I’ve got another six months left to do 20%” (Social worker N, 2014).

The broad implication of the reorganization described in Figure 1 suggests that the council is erecting new disciplinary enclosures. PB is reconfigured to realign information flows from the frontline (see reconfigured connecting lines in Figure 1b). The changes are said to enhance senior management’s capacity for surveillance and reduce frontline practitioners’ opportunities to exercise their professional autonomy.

In addition, the new audit requirements not only facilitate senior management's ability to act at a distance, but also exert coercive pressure on social workers' subjectivities. The aim is to turn client-facing social workers into moral guardians of the public purse through normalizing processes of peer reviews and a morality of appropriateness. The following quote by a social worker with managerial responsibilities attests to the newly constructed disciplinary enclosures of the redesigned PB program:

"Audit ... have the ability to send us through the computer system a workflow where someone might be having an issue with their individual budget ... if there's in the audit some questionable use" (Social worker K, 2014).

As a consequence, social workers' ability to jointly develop PB with their clients is being curtailed. Some social workers perceive these added responsibilities as not in-keeping with the emancipatory potential that they still cling on (or continue to aspire) to.

The senior management team defended the changes made, arguing that the introduction of a centralized review process would avoid the attachment of "emotional labor" (Langan & Clarke, 1994) experienced by frontline social workers. These new audit demands, however, can be corrosive to the building of trust between all parties (e.g., Rose, 1993). As a consequence, some do not wish to be a part of a system that prioritizes economic needs and where social workers operate primarily as "people-processors":

"Our values don't fit in line with [Checkford's] organizational processes ... as social workers, we're not there to do things [i.e., dispense care in a routinized manner] to people ... for personalization [to work], it should be truly person-centered, but my experiences [at the council] was about being a pen-pusher." (Social worker M, 2014)

Senior management's trust in social workers and clients to prudently manage their budget allocations have also been put aside as acute, shorter term financial imperatives take precedence. The ability of clients to accumulate budgetary surpluses for future use has now been rationalized as an unaffordable luxury. Under the revised PB system, such surpluses are expropriated and redefined as a collective resource, which is then used to mitigate the effects of austerity.

A consequence of the revised system is to implicitly privilege financial and moral enclosures over the exercise of professional autonomy. The ascription of additional responsibilities and blame onto individuals suggest that adult social care is moving away from being seen as a collective obligation of the council. Some social workers are disappointed with the council's approach to austerity, as their subjectivities are being reconstituted by a narrowing focus on cost management, to the detriment of other considerations:

"I think with senior practitioners ... it's all business and I think they're not getting back to core values." (Social worker L, 2014)

The many changes made reaffirm a fear that neoliberal reforms like PB risk relapsing back to the previous regime of care management, where client needs were centrally determined and provisioned (Brookes et al., 2015). Furthermore, the subjectivities of social workers are also threatened by a growing reliance on external partners to takeover some care functions, a theme explored next.

5.4 | External threats to subjectivities

From the outset, PB is designed to increase the contribution of external sources of labor and capital in social work. This is said not only to reflect innovation in service delivery, but also bring in different ways of working and skill sets. However, some social workers perceive the expanding recruitment of external labor, such as personal assistants, as a potential threat to their subjectivities. The concerns are over the dilution of their

professional responsibilities for frontline care as they (social workers) are ushered to take on more managerial responsibilities.

For instance, personal assistants are being handed more of the face-to-face interactions with clients that used to be the prerogative of social workers. But social workers claim that personal assistants do not face the same level of scrutiny as they themselves are subjected to. In addition, personal assistants are also not expected to have similar levels of qualifications and work training compared with professionally qualified social workers, as the quote below attests:

“there’s not a lot of monitoring [of what personal assistants or PAs do]. Because what we see with a lot of PAs [sic], they go in with all these great intentions [but] it’s not enabling though, so the people [clients] are just getting stuck in a rut ... PAs are given quite a lot of power ... we really want to get PAs trained up” (Social worker M, 2014)

Social workers also face numerous other threats to their subjectivities, especially from senior management (who often professionally qualified social workers themselves) intent on moving the council toward a more corporatized mode of operation and increasing reliance on external partners for funding to cope with austerity.

“We know we are a business; we operate as a business and I think that’s a good foundation to manage what we’ve got to do [to manage austerity].” (Head of adult social care C, 2014)

To support this shift, senior managers have started to recruit individuals from the private sector. These personnel are perceived as being more attuned to commercial opportunities and less resistant to organizational change. They also help fill the skills and motivation gap left by social workers. The quote below illustrates some of the new entrepreneurial initiatives developed by a recent private sector recruit, who runs the council’s Centre for Independent Living (CIL):

“[I] find alternative ways of supporting people ... those groups might be doing ... confidence building, ... networking and socializing, trying to reduce isolation and loneliness ... if there isn’t something on offer [at CIL], we look at then creating a group to support that need ... from the preventative angle of how we can ... increase people’s self-reliance, but in a way of reducing reliance on traditional services [sic].” (CIL manager P, 2014)

However, despite the significant upheaval caused by corporatization and the reorganization of the PB system, there is a palpable fear that the council may still not make their austerity-driven targets for cuts. Checkford’s councillor (an elected politician) makes plain that the council may need to further reduce services provided down to the bare legal minimum:

“we’ve already had cut [£140 million] and a further [£60 million] but who knows beyond 2017. [We] just keep constantly having to look for new ways of doing things [such as by] looking more to the voluntary sector ... there was also a fear that we might come to a point where we would only provide statutory services and everything else would be farmed out to private companies” (Councillor S, 2014; numbers rounded for anonymity)

The expanding roles of personal assistants and business-oriented managers appear as way of tapping external resources as the provision of adult social care at Checkford is significantly reoriented. The need to contain costs suggests that it is no longer possible for the council to meet the demand for more imaginative approaches from tweaking PB alone. The increased reliance on external sources for capital and labor is transforming subjectivities. Social workers are now primarily responsible for the management and scrutiny of external partners, whereas senior managers grapple with the complexities from the shift to corporatization.

6 | DISCUSSION

At Checkford, PB was originally conceived as an instrument of biopolitical control. This is a system designed to generate productive and self-regulating subjectivities through the inculcation of entrepreneurial spirits and individual responsabilization. The original (pre-austerity) PB pilot nurtured an environment that encourages social workers and more-abled clients to “think out of the box.” In this regard, the accounting infrastructure around PB has demonstrated a potential to deliver emancipatory outcomes. Social workers accepted the need for PB as it brought opportunities to innovate service delivery and to rekindle their professional autonomy.

During the pilot, the share of gains from PB was distributed between the “entrepreneurs” (social workers and clients) and the council. Some clients received more bespoke care and improved wellbeing. Furthermore, experienced practitioners working at the frontline got to practice “good old-fashioned” social work. As a result of the greater provision of individualized care, the council is said to have benefited from falling demand for certain expensive but unloved services that are centrally provided, such as day centers. These outcomes complement the findings of other studies examining the role of PB in transforming the subjectivities of users (Junne, 2018; Junne & Huber, 2014). It can therefore be inferred that not all neoliberal innovations (such as the PB pilot) are unambiguously “bad” (Burchell, 1993, p. 280).

However, the advent of austerity heralded a more disciplinarian approach at Checkford. The establishment of a morality of appropriateness is used to justify the council’s sequestration of entrepreneurial gains generated by PB. Senior managers argue that the council needs to withhold a larger share of resources to stave off financial trouble. Social workers (and their clients) are coerced into assisting the council by agreeing to an agenda of revised budget allocations and new restrictions on their autonomy within the PB scheme. In this regard, individuals are made to serve as an agent of others while masquerading as an entrepreneur of the self (Du Gay, 1996). This has the effect of altering the original emancipatory conception of subjectivity as defined by Duffy et al. (2010). The use of such maneuvers to conscript social workers (and clients) to the council’s austerity cause reaffirms Du Gay’s (1996, p. 183) aphorism that once an individual is committed to an entrepreneurial treadmill, they “cannot hand the autonomy back.”

In addition to the impact of a new morality, social workers are also affected by changes in their responsibilities. The transition from a role that requires emotional labor (Langan & Clarke, 1994) to one that involves managerial surveillance has the effect of creating distance between social workers and their clients. The effect is to diminish professional autonomy, replacing it with an economically oriented delivery of adult social care. This becomes clear with the expansion of external labor and the drive toward managerialism. For instance, externally appointed staff (such as the CIL manager) are not only perceived as being more entrepreneurial compared to social workers, but also less ideologically wedded to notions of professional autonomy. Their presence is expanding as the council becomes more reliant on charitable benevolence to fund adult social care at a time when the state is withdrawing its financial support.

Meanwhile, the subjectivities of social workers who decide to take on managerial roles are being reshaped by the burden of responsibility for the council’s financial survival. Interestingly, this transformation of subjectivity can come about without the need for them to “internalize specific neoliberal values ... provided she accepts that this is the reality in which she finds herself and acts accordingly” (Weidner, 2009, p. 406). This implies that subjectivity does not always have to align with professional identity. The dire economic environment in which managers face defines the boundary of possibilities, “convincing the subject that this is the way the game is currently played” (Weidner, 2009, p. 406). Social workers who take on managerial roles may, in their hearts, still identify as professionals who yearn for (lost) autonomy. However, it may be the lesser of twin evils if they take on managerial roles rather than allow externals to become managers and key decision makers, even if such a decision causes consternation among fellow professionals (Rogowski, 2011).

It is in this context that accounting is said to play an important part in enrolling individuals to “collude with power” (Cooper, 2015, p. 18). Social workers are made to take on board managerial subjectivities for pragmatic reasons, even if they do not necessarily identify with it at a professional and/or emotional level. As the construction of autonomy in PB conflates emancipatory (Duffy, 2007) with neoliberal (Needham, 2016) ideals, managers are able to exploit the

ambiguity by using accounting to redirect the flow of centrifugal to centripetal power (Munro, 2012). The ease in which PB can be diverted to alternative uses in adult social care can be credited to the creation of an accounting infrastructure or “bottom line” (e.g., Beresford et al., 2011; Pearson et al., 2014). This finding is not unlike those from studies examining the role of neoliberal reforms on subjectivities (Alawattage et al., 2019; Cooper, 2015; Moisander et al., 2018). Individuals therefore do not become entrepreneurs of the self in the real sense, but remain as “perpetual entrepreneurs-in-waiting” (Alawattage et al., 2019, p. 18). Once locked-in by a neoliberal accounting system of control, social workers would find it difficult to effectively resist its coercive abilities (cf. McNay, 2009).

7 | CONCLUSIONS

This study examines, through the case of PB in England, the role of accounting in transforming the subjectivities of social workers through a Foucauldian lens. In so doing, it addresses calls for more critical analyses on the efficacy of neoliberal reforms in transforming subjectivities (Cooper, 2015; Wiedner, 2009) and contributes to the literature in a number of ways.

First, the study supports a general observation that neoliberal constructions of entrepreneurial subjectivities encompass the contradictory concepts of autonomy and control (e.g., Cooper, 2015; Foucault, 2008). Under PB, accounting plays a crucial role in instilling and privileging economic rationality in adult social care. The findings illustrate at a processual level how accounting reshapes the subjectivities of intermediaries responsible for the frontline implementation of neoliberal reforms, such as social workers. Prior studies have not examined the role of accounting on the subjectivities of social workers but have focused elsewhere, either on the targets of reforms such as PB users (Junne, 2018; Junne & Huber, 2014) or at a broader level on policy implications (Needham, 2016). In addition, the social work literature itself (Slasberg et al., 2012a, 2012b, 2013; Wilberforce et al., 2011) does not explicitly examine the mechanisms by which accounting technologies influence or transform subjectivities. This study therefore completes the missing link between the two, demonstrating the interactions between accounting and social workers in translating broad policies into specific frontline service provision. Without the acquiescence of social workers acting as intermediaries or translators of government policy at the frontline, it would not be possible to implement neoliberal programs such as PB. In this regard, the study illuminates how accounting harnesses an individual’s autonomy and responsibility to nurture “productive” relationships between citizens and the state.

Next, in tandem with other papers that examine subjectivities in adult social care (Junne, 2018; Llewellyn, 1998a, 1998b), this study provides insights into the way in which accounting enables economic values to permeate the working routines of social workers under neoliberalism. It shows how PB molds the subjectivities of social workers by exploiting its vulnerabilities. For example, the coercive use of PB has undermined the fluidity of social worker’s subjectivities, which was seen as a necessary trait of the profession (Parton, 1994). The use of a morality of appropriateness under PB has narrowed discourse into one that risks “transmogrifying” (to paraphrase Cooper, 2015) all social work considerations into economic calculus.

The austerity agenda has increased the level of managerialism, which not only limits professional autonomy, but also significantly realigns the roles of social workers across the organizational hierarchy. Resistance to such developments was dealt with new forms of accounting-based surveillance, corporatization, and outsourcing.

These changes have had the manifest effect of tipping the balance from subjectivity-as-subjectivation (how individuals govern themselves based on their own understanding of the truth) to subjectivity-as-subjectification (the governing of others through processes of power–knowledge). There is some evidence here to support the “Trojan horse” critique raised by Needham (2016), who suggests that neoliberal reforms do little for emancipation. Instead, such reforms mask an ideological stance to reduce the state’s responsibility to provide welfare for its citizens (cf. Cooper, 2015).

These findings have important practical implications that concern the future viability of adult social care. PB appears to facilitate the subordination of care decisions to shorter term political and economic pressures, at the expense of

harder to quantify and longer term benefits. Pollitt (2016) argues that any efficiency gained by increasing managerialist intervention alone is typically unable to recompense for the magnitude of cuts to public services from austerity. Policy makers should take heed, ensuring that adult social care is properly funded to allow PB to meet its emancipatory goals and not regress into a system for disciplinary subjugation. Another implication is the existential threat that neoliberal accounting reforms pose to the subjectivities of the social work profession.

Finally, an acknowledgment of the study's limitations and suggestions for future research is provided. The current study only examines the changing fortunes of PB at a single council during austerity. Future studies should analyze the evolution of PB over longer time spans and using larger samples. Furthermore, this study is primarily concerned with intra-organizational dynamics of a neoliberal reform program. It therefore only provides cursory considerations on important, related topics such as inter-organizational or boundary-spanning issues such as outsourcing. With the advent of corporatization, future research could also examine subjectivities within the wider ecosystem of adult social care, drawing more attention toward those operating on the periphery such as personal assistants, brokers, and those involved in new forms of financing care, as suggested by Brookes et al. (2015).

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