

Seizing overflows: exploring how accounting becomes emancipatory

Åsa Plesner

Stockholm Business School, Stockholm University, Stockholm, Sweden

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Abstract

Purpose – Through an in-depth case study, this paper aims to investigate how workplace struggles can meaningfully change management accounting practices.

Design/methodology/approach – This is an archival study drawing on 10 years of governmental documents, news media and a court case. The theoretical notions of framing and overflowing are used to investigate how a calculative change was introduced, problematized and reverted.

Findings – An initiative to increase care quality through the empowerment of care recipients led to a calculative change and to an intensification of work, which union representatives turned into a health and safety complaint. “Seizing” the overflow from the calculative change and “redirecting” it into the health and safety arena allowed the unions to draw support from the national work health and safety agency. In response, the organization rolled back the calculative change.

Originality/value – This paper introduces the notions of seizing and redirecting overflows. When combined with conduits of overflows, a part of Callon’s (1998) conceptual apparatus that previously has received little attention, these notions constitute a framework that helps identify conditions that make emancipatory uses of accounting and control outputs possible.

Keywords Emancipatory accounting, Care work, Framing and overflowing

Paper type Research paper

1. Introduction

Under what conditions, and through which mechanisms, may accounting promote emancipation? This question has engaged critical accounting researchers for decades. Most literature has focused on organized labor’s attempts to enroll accounting outputs, accounting logics or accounting concepts into their campaigns. This paper complements extant literature with a case study in which grassroots union representatives mobilized accounting and control outputs for emancipatory purposes in a less direct way: They organized a campaign against work intensification, and in the process, destabilized the way that their employer allocated resources to units.

The form of emancipation that this study engages with is that of power over time-use at work. Feminist theorists point to a general crisis of care under capitalism (Fraser, 2016; the



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Care Collective, 2020), and to care workers as especially exposed to depletion (Rai *et al.*, 2014) and “time poverty” (Hochschild, 2001; Boushey, 2016) which in the long run undermines their ability to care. This study traces how a shift in the calculation of home care unit income was problematized as a source of unhealthy daily work schedules. The case analyzed in this study illustrates how local union representatives used control data, specifically, time reports and schedules, to make a case for their need for improved working conditions, which then caused a reform of the resource allocation formula in the organization. The study builds on archival material over a period of 10 years, containing material created by a wide range of actors inside and outside the organization.

The theoretical notions of framing, conduits of overflows, overflowing and reframing (Callon, 1998) are used to structure the analysis. This approach to analyzing events supports tracing the changes to calculative practices, who makes them and through what tools and practices they are created and challenged, in detail. Previous critical accounting research has drawn on framings and overflows in two ways: to show accounting’s performativity, as it (re)framed and reduced welfare services to economic transactions (Rana and Cordery, 2023), and to show how framings contain vulnerabilities that can be exploited by counteraccounts (Himick and Ruff, 2019). The study presented here builds on these efforts by analyzing how accounting practices were implicated in (re)framing working conditions for care workers, and how care workers successfully exploited managerial data to create counteraccounts. This study also explains how Callon’s (1998) notion of *conduits of overflows* is helpful analytically to identify strategies for resistance and/or agency in accounting matters for nonaccountants.

The article introduces the notions of *seizing* and *redirecting* overflows to interpret the empirical narrative. It argues that care workers and their local union representatives *seized* an overflow from an accounting practice by establishing a connection between the accounting practice with the work intensification they experienced. They then *redirected* that overflow from an accounting space to a legal space by mobilizing health and safety discourse and legislation, essentially enrolling the national health and safety agency to challenge the accounting practice.

This study adds to the literature on using accounting in counterhegemonic ways. The study show how accounting may be mobilized by *seizing* overflows and *redirecting* them into arenas where unions have better chances of winning their case. It also highlights the importance of what Callon (1998) refers to as *conduits of overflow*, that is, the connections between elements incorporated into a calculative practice and elements ignored by that same practice. Empirically, the article contributes the proposal that time-use is a fruitful context for learning about power struggles at work.

The paper is organized as follows. Section 2 reviews debates in counterhegemonic uses of accounting. Section 3 explains the conceptual apparatus of the study. Sections 4 and 5 describe the analyzed material and narrate the empirical story: how unions built a time-centered argument and mobilized the legal system to revert an accounting reform. Section 6 discusses the findings in light of the previously reviewed literature, and Section 7 concludes by pointing to some of the wider implications to the study.

2. Counterhegemonic uses of accounting

Accounting research with social and emancipatory ambitions aims to uncover, critique and support change in the ways that accounting is linked to power, struggles for power in organizations and to equity in society more generally (Tinker *et al.*, 1982; Chua, 1986; Gendron, 2018). Research in this field has argued that, on the one hand, accounting upholds power structures, but also shows that accounting can be used to challenge power structures.

This section reviews how these arguments have been made, and what space for further research this study inhabits.

2.1 *Accounting as upholding power structures*

The critical literature has repeatedly warned against hopes of emancipation by using accounting data. Early work in this field focused on the use of financial disclosures in collective bargaining between unions and employers. Assumptions that disclosures would provide a shared informational frame which would help rational bargaining (Hawkins, 1979; Palmer, 1977) were first questioned by empirical studies, which concluded that trade unions were rarely interested in using financial information (Jackson-Cox *et al.*, 1984; Mitchell *et al.*, 1980; Reeves and McGovern, 1981). Critical accounting researchers pointed out the limitations of disclosures from a union perspective: some argued that financial information disseminated by management most likely would only serve to entangle union representatives into entering “a discourse that was exclusively managerial in its rationale” (Ogden and Bougen, 1985), others that many union representatives lacked the financial literacy to use disclosures effectively (Owen and Lloyd, 1985). Overall, these studies highlight that actual use of accounting for emancipation faces significant challenges.

Newer studies present some additional concerns. Relating to control of labor, several studies found that accounting overall reinforces existing power structures (Alawattage and Wickramasinghe, 2008; Bryer, 2006; Silva *et al.*, 2019). Current societal trends toward digitalized (dis)information overload raise further questions about the possibility for strategic, counterhegemonic use of accounting. Data leaks may turn out to be helpful to radical agendas, but are obviously unpredictable and not available for preplanned campaigns (Andrew and Baker, 2020). Tweedie (2023) argued that expectations of counteraccounts’ potentials should be kept low, as people are unlikely to react to them enough to spark change: “ruling ideologies already incorporate cynicism and disbelief into their workings, and so an ‘unmasking’ lacks the power to shock it might once have held” (Tweedie, 2023: 11).

Overall, these contributions raise questions about the possibilities for strategic use of accounting for emancipatory efforts. If accounting can only be used *ad hoc*, or if it can only support marginal change, activists’ and union efforts are probably better directed elsewhere. Some studies, however, suggest accounting can be fruitfully mobilized in social movements as well as in workplace struggles.

2.2 *Accounting as ammunition for challenging power structures*

Research suggesting the usefulness of accounting for emancipatory purposes point to the importance of embedding accounting in wider efforts. Gallhofer’s and Haslam’s work on emancipatory accounting (2001, 2006, 2019; Gallhofer *et al.*, 2015) shifted the research focus toward social movements. They showed how, in the early days of industrialization, activists and radical newspapers used accounting information to teach their audiences about inequalities and to rally support for strikes (Gallhofer and Haslam, 2002, 2006). In a modern-day version of such campaigns, a local branch of a university union put out leaflets in which they presented the university’s official accounting reports complemented with calculations of staff costs (Catchpowle and Smyth, 2016). Juxtaposing these numbers showed that the university was running surpluses while staff costs were decreasing as a percentage of total income. In their analysis of the campaign, Catchpowle and Smyth (2016) pointed out that accounting data was turned into a tool for emancipation only by combining it with the strategies and knowledge of social movements. Accounting does not “counter” anything by itself, they suggest, but it may be productively embedded in social struggles.

Recent work on emancipatory and counterhegemonic uses of accounting in the workplace highlight how accounting in other forms than financial disclosures may support radical and emancipatory agendas. Analyses of current-day events include studies on how accounting was used in combination with social media to resist wage theft (Yang *et al.*, 2020), and how trade unions can use managerial tools such as performance monitoring and index score calculations to promote gender equality in a male-dominated organization (Strauch, 2023). These newer studies suggest that there is potential for social movements and trade unions to leverage accounting, in various formats, in campaigns. Thus, there is good reason to look closely at the process of what it takes to make accounting supportive of emancipatory agendas.

2.3 Mobilizing accounting for emancipation is hard work

Combining the insights that accounting tends to uphold existing power structures, with the glimmers of possibilities for counterhegemonic use, some studies track ways in which this can be done. Himick and Ruff (2019) showed how, in several cases, activists have been able to draw on the notion of profit in an emancipatory manner. They render visible the intellectual and rhetorical work carried out by activists, for example, by *Médécins Sans Frontiers* (MSF): By “framing [research and development costs and benefits] as overflow”, MSF “make them irrelevant for the purposes of ... pricing” (Himick and Ruff, 2019, p. 711). MSF problematized pharmaceuticals’ pricing model: the price was set so as to incentivize research and development (R&D). But high prices mean that some people will not be able to access medication they need, which means that prices are also an issue of morality. Recognizing this link between pricing and access, MSF were able to articulate an alternative pricing model in which R&D costs were not included, and thus to advocate for cheaper medication.

Like others before them (e.g. Gallhofer and Haslam, 2006; Denedo *et al.*, 2017), Himick and Ruff (2019) found activists skillfully communicating understandings of accounting that run counter to the “master frames” (Snow and Benford, 1992) that shape the generally acknowledged view of accounting, profits and the economy. Enrolling accounting in emancipatory struggle clearly takes competent and hard work. Himick and Ruff identify reframing profit as one specific strategy. Considering the many challenges facing workers, citizens and the planet today, more work is needed to understand when and how accounting can successfully support emancipatory struggles. To direct their efforts toward causes where meaningful change is possible, activists need to be able to tease out what those causes are and what strategies are most helpful. To add to the academic understanding of this, the paper examines the process of reforms and resistance in a public sector organization. The analysis untangles how two trade unions were able to cause the reversal of an accounting reform with work-intensifying effects.

3. Framing, overflowing and reframing

Callon (1998) developed the notions of framing and overflowing in the context of understanding economic contracts from a sociological point of view. The basic idea is that any contractual or transactional relationship presupposes agreeing on a “frame” for the transaction, but because that frame can never be perfect, there will always be “overflows” – unexpected consequences with the potential to create demand for “re-framing,” i.e. changes to the frame. It might be more correct to speak only of overflowing and reframing because no frame is constructed in a vacuum – agents are always starting from and changing some preexisting frame. However, for analytical clarity, I will present them as three distinct concepts.

3.1 Framing

To encourage sociological analysis of markets and economic interactions, [Callon \(1998\)](#) offered a definition of framing as the process of establishing a space in which economic interaction is possible. Transactions and contracts, Callon argues, are not simple events taking part only between the parties that are formally involved – in fact, they could not happen without a range of actors and artifacts supporting them:

The frame establishes a boundary within which interactions – the significance and content of which are self-evident to the protagonists – take place more or less independently of their surrounding context. ([Callon, 1998](#), p. 256)

Any organized activity relies on a frame. As an example, consider the work in a care unit. Care recipient would not get any care unless someone had hired care workers and arranged a schedule that they accepted; unless someone had coordinated with primary health-care providers and pharmacies to stock the right medicines; unless someone charged the vehicles that care workers drive to clients. These actions, materials and actors are elements of the framing of the care visit and enables it to take place, whatever happens outside of the care unit. These elements are self-evident to the people visiting or working in the care unit, but they make up a complex and quite fragile network that must cooperate to make the care happen.

Many accounting scholars have taken up this perspective, using the notion of framing to understand such diverse phenomena as audit failures ([Carrington, 2007](#)), shared services ([Kastberg, 2014](#)), accountability reporting innovations ([Christensen and Skærbæk, 2007](#)), counteraccounting ([Himick and Ruff, 2019](#)) and digitalization ([Rana and Cordery, 2023](#)). Analyzing framing offers an approach that attends to people, calculations, organizations and physical objects symmetrically and that highlights how stable situations emerge.

3.2 Overflows

The emergence of a frame, however, is not necessarily the analytical endpoint. [Callon \(1998\)](#) spend several pages explaining the economic term “externalities.” An externality arises when someone other than the parties directly involved in a negotiating a contract or a transaction ends up carrying costs or deriving benefits from the contract or transaction. A negative externality is what the adult children of an elderly home care recipient experiences, if care quality decreases to the point that they have to start spending more time caring for their parent. A positive externality is what they experience when care functions well, and they are able to enjoy a better relationship to their parent as a result. Callon revised the notion of externalities and termed them *overflows*.

Analyses of overflows focus on the ways in which frames are destabilized or incomplete. Some examples from the accounting literature include analyses of accounting tools to track threatened species ([Cuckston, 2018](#)), how different management control tools relate to one another ([Mouritsen et al., 2022](#)) and the role of public information for market analysts ([Graaf, 2023](#)). Finding and following overflows adds to an analysis of framing by asking: what unintended consequences arise and how do they matter?

3.3 The connection between frames and overflows: conduits of overflows

While the frame is a network of elements that “brackets” a situation so that it becomes somewhat independent of the outside world, every element involved in framing a transaction can potentially become the site of overflows through its connections to elements outside the frame. Callon refers to such connections as *conduits of overflows*. To return to our example of a care unit, each piece of medical technology is sourced from somewhere and transported by some courier to the unit. When everything works well, the medical technology needed is

available at the unit on time and nobody thinks much about it: The frame holds. But if the package is lost or damaged in transportation, the care quality for the patient it was intended for suffers. If the patient's relatives respond by starting to buy medical equipment themselves, bringing it to the care unit and tries to set it up, that means the patient and their relatives are experiencing an overflow: The frame has "broken" and they are experiencing the consequences.

In the above example, the process of transporting medical technology is a conduit of (potential) overflows. It connects medical technology, an element inside the care unit frame, with the outside world. Put in general terms, while a frame brackets off a situation from its surroundings, elements inside the frame are simultaneously connected to the surrounding context. These conduits of overflows are in place whether or not overflows actually happen.

3.4 Reframing

Overflows are common. If considered problematic, there is always the chance to reframe the situation, for example, by renegotiating the contract and start the cycle over again. Callon writes:

There are always relations which defy framing. It is for these relations which remain outside the frame that economists reserve the term externalities. The latter denotes everything which the agents do not take into account and which enables them to conclude their calculations. But one needs to go further than that. When, after having identified them, the agents [...] decide to reframe them – in other words to internalize the externalities – other externalities appear. (Callon, 1999, 188)

4. Methods and material

4.1 The case, its main actors and overall control system

The case revolves around the city of Bergsbo (pseudonym), its administrative and home care units, two trade unions and the National Work Environment Agency (NWEA), the national agency overseeing work health and safety.

Bergsbo is a mid-sized city in Sweden. Its home care organization consists of 80 units with a little over 2500 care workers, providing care and assistance to around 7000 individuals. An additional 300–400 individuals get their services from private providers operating in Bergsbo. Care recipient fees are the same whether the care is provided by a public or private provider. Employees in Bergsbo's home care units are organized by Union1 (administrative and first-line managerial staff) and Union2 (care workers). Both unions have collective agreements with Bergsbo, granting them rights to information and bargaining relating to organizational changes on a continual basis. Both unions also have local officers with the authority to report breaches to work health and safety regulations to the NWEA.

Getting home care visits to a person who needs starts with the person submitting an application for help and ends when the service-producing care unit has been paid for the visit. To follow the story presented below, three moments of calculation in the service planning process are especially important:

- (1) *Care decisions.* Care decisions are documents that render the individual's needs calculable. Social workers review applications for home care and assess what kind and frequency of services the applicant needs. The assessment is documented in a care decision.
- (2) *Service planning.* The care decision is forwarded to the care unit in charge of providing the services. Service planners map out routes for each care worker on

duty on a specific day. Service planning has the function of translating the calculated need (as stated on the care decision) into a calculated task for a designated care worker.

- (3) *Resource allocation.* Cities are free to design their own models for allocating money to care units. The actual allocations and money transfers are not relevant to the study, but the design choices are. In Bergsbo, units had historically been paid based on their planned service, i.e., on the number and length of visits that were mapped on to workers' routes in the service planning process. A critical event in this case study was Bergsbo's decision to change the model and instead base it on performed service. Not all planned service is performed; in some cases, the care recipient may have gone away and forgot to cancel the visit, or they may not be willing to accept a visit that day. And some performed service is unplanned; e.g. when a visit takes longer than expected, or when a care recipient's alarm goes off. In the pay-for-performance model, units are paid for visits that were carried out, and for the time it took to carry them out. This requires visits to be tracked and documented in detail.

4.2 Data collection

The critical aspects of designing an archival study are choosing what materials to collect, and how to analyze them ([Ventresca and Mohr, 2017](#)). To find and choose materials, I used three sources: Bergsbo municipal archives, news media archives and the National Work Environment Authority archives.

In the municipal archives, I reviewed all meeting agendas for the committee responsible for elderly care from 2012 to 2023, to see when and with what terms home care reform had been brought up. From this review, I identified two reform programs, here referred to as the "Care for Care program" and the "Care Choice program." I made searches in the day books of the municipal board and council for the names of the two reforms. That search provided me with minutes for meetings that had debated either reform and with the documents that were being debated. Because municipal documents are assigned case numbers, I could then use those case numbers for new searches to find other documents pertaining to the case.

Some documents were memos from the NWEA, leading me to make a request for information from the NWEA. This provided 50 records documenting an investigation on Bergsbo home care conducted by the NWEA. The records include statements and evidence submitted by Bergsbo city and by union representatives, along with letters and decisions from the NWEA, that show how the investigation entered and altered the unfolding reform processes in Bergsbo.

Searches in several media archives provided additional context. Using broad search terms such as "home care" and "elderly care," I collected op-ed pieces, letters to the editor from politicians involved in the process and news items covering the reforms in local media. Additional texts came from systematic searches for "Bergsbo" in the assistant nurses' union paper archive and for "Bergsbo + home care" in the archive of a newspaper focusing on the public sector.

In total, the collected material contains about 300 documents from a variety of perspectives and sources. These include arguments advanced by politicians, union representatives and workers published in the media. In addition, the material comprises the results of a survey conducted by the local union among its members, examples of daily routes and missives from several unions to the city concerning the city's resource allocation model for home care and how the unions analyze its effect on daily working conditions. The

material also includes several in-depth reports from city administrative staff and one report commissioned by the city from a consultancy firm, discussing and evaluating the reform programs.

4.2 Analytical approach

The collection of texts gathered in this study represents a diverse range of voices and perspectives from ten years of Bergsbo politics, administration and union work. Analyzing them requires reflexivity. Much like interviewees, actors writing or being represented in writing cannot be taken as truth-tellers and in this case, I have regarded them as politically aware and motivated actors (Alvesson, 2003). The analysis therefore relies on the assumption that most statements in the material were made with at least some awareness from the speaker of the potential impact their words may have on the political processes in the city. Furthermore, some of the documents included in this collection are actants in their own right. As official municipal decisions, they possess performative power within the municipality. These materials, therefore, are not like interview transcripts where people have spoken on the condition of anonymity, but the texts are themselves a part of the political landscape it seeks to describe. As such, they constitute a rich and nuanced data set that provides valuable insights into the complexities of the home care reform process.

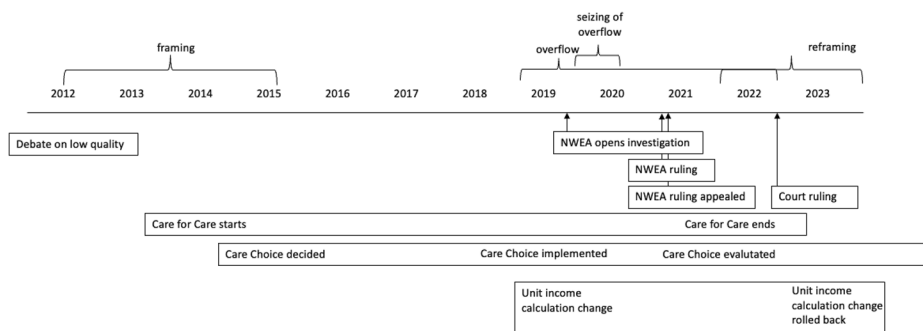
In the analysis, I adopted the approach of ‘following the actor’ in line with the sociology of translation (Callon, 1998), which in this case means “following the control reform.” Because the texts were created close in time to the events they represent, the archival material allows me to trace situations without there having been filtered through respondents’ memories or edited to fit respondents’ retrospective narratives.

I went through the entirety of the materials to understand how the control reforms had been described before and after their implementation and to find descriptions from as many actors as possible. I created a table with a timeline on one axis and different actors on the other, and mapped quotes, documents and decisions onto the table, to provide an overview of the eight-year period. When the empirical data was visualized in this way, it became clear to me that that material did not support interpretations based on institutional logics or clear-cut, dichotomous separate interests combating one another. At this point, I began reanalyzing the material using Callon’s notions of framings and overflowing.

This analytical choice meant that I identified sequences of events and groups of material that analytically belonged to the framing (setting up the calculative change), overflowing (problematizing the calculative change) or reframing (reverting the calculative change) of the resource allocation model. I went into more detail with these texts and looked closely at how they constructed calculations and arguments, what premises their arguments rested on and concluded how the actor represented in that text was trying to (re)frame the discussion.

5. Analysis

This section narrates the unfolding of events in four phases. In the framing phase (subsection 5.1), ca 2012–2015, the quality of home care services was problematized and empowering care recipients emerged as a solution. Over the next few years, two initiatives – Care for Care and Care Choice – started, triggering an overflow phase (subsection 5.2): home care units’ income changed suddenly and home care workers’ work intensified. In 2019, unions seized the overflow (subsection 5.3) and recast it as a health and safety issue. Gradually, as the health and safety agency NWEA made its rulings and that ruling was confirmed by courts, the city of Bergsbo went into a reframing phase (section 5.4) in which the calculation change was rolled back, in 2023. A timeline is supplied in [Figure 1](#).



Source: Created by author

Figure 1. Timeline of events

5.1 Framing: improve quality through empowerment

In the first phase of the time period, a national ranking and the ensuing political debate resulted in a (re)framing of funding and provisioning of home care in Bergsbo.

In 2012, the Swedish Association of Local and Regional Government performed a national comparison of home care service quality, in which Bergsbo was ranked unfavorably (SALAR, 2012). This ranking was repeatedly used to support the view that Bergsbo home care and elderly care had quality issues. The major local news outlet ran an op-Ed. with the headline “Elderly care FAILED,” reporting on the rankings:

Bergsbo is ranked in 36 categories. In 23 of these, the city is in the lowest quartile of all municipalities, and in the lower half of another 13 [...] By an estimate, Bergsbo is among the 25-30 worst municipalities of all 290 in the country. [...] To start with, there should be an audit (and quality control!) [...] Listen more closely to the elderly themselves, it’s about their daily lives. (Press clip, January 2013)

The ranking animated the political debate in the municipal governing bodies. Majority and opposition politicians were in agreement that the home care organization was not delivering adequate service quality, and added the ranking to their existing argumentation:

[There are] deficiencies in how home care works today. That’s confirmed by SALAR’s Open Comparisons that were published the other week. (City councilor, majority party, February 2013)

In SALAR’s Open Comparisons 2012, Bergsbo placed 268 out of 290 when it comes to whether opinions and suggestions are taken into account. (City councilors, opposition party, September 2013)

Majority and minority politicians also agreed with one another and with the press, that the key to increasing quality was in listening to care recipients. However, they held different ideas about what sort of reform would attain care recipient empowerment. The (re)framing that would emerge thus started from the tension between different understandings of what sort of control was better suited to achieve empowerment.

5.2 Conduits of overflows: a solution with built-in tensions

The story of Bergsbo home care offers a complex case which illuminates how care recipients’ care needs and care workers’ time-use connect to ideologically founded ideas

about care quality and funding models. In Callon's terms, there are *conduits of overflows* going from the frame of policy decisions on funding and organization to workers' time-use, and these conduits or connections, are situated within a discourse on care needs. To map this out, this section first explains the reforms implemented in Bergsbo, then details the calculations of care time they implied, and finally explicates implications for workers' time-use.

Politicians from the majority and from the opposition all believed that care quality was to be achieved through empowering care recipients. The majority parties sought to empower home care recipients by allowing them to make day-to-day choices about what care activities should take place. In addition, they believed that the attractiveness of home care work could and should improve along with care recipients' increased influence. The opposition parties, on the contrary, believed that empowerment should mean consumer choice between providers. In addition, they envisioned that competition between providers would increase care quality. The majority parties initiated the "Care for Care" program to pursue their goals. In 2014, the opposition gained ground in the local election, and were able to implement *their* favored reform, a marketization effort called "Care Choice." On top of the 'Care for Care' reforms, private care entrepreneurs were now allowed to start operating in Bergsbo and to recruit care recipients among those who had been granted a care decision.

Marketization, as is well documented in the literature, affects deeply the organization of the sector that gets marketized (Callon and Muniesa, 2005; MacKenzie *et al.*, 2020; Rana and Cordery, 2023), and Bergsbo was no exception. As city staff prepared policies and guidelines for managing the new home care market, they realized that the way in which care unit income was calculated needed to change. When Bergsbo was the sole care provider, care unit income was calculated in accordance with the care time granted in care decisions. This could not continue when private, profit-driven organizations were to compete: offering private care providers pay based on care decisions would provide an incentive not to carry out care, while paying private and municipal units based on different models was illegal. Therefore, *all* care units were now to be compensated based on the care they had provided.

Basing pay on care *provided* rather than care *granted* carry consequences. Consider a case where a person has been granted help with breakfast and dinner four days a week. The social worker working the case grants 4 h per week. A care planner maps out eight half-hour visits, one in the morning and one in the early evening, for serving the meals and making the dishes, but one of the days, there is a scheduling clash with a different client meaning the planner cuts one visit short. In reality, plans are sometimes changed. We might end up with different measures of care time, as follows:

Care decision: 4 h per week deemed sufficient to provide breakfast and dinner
→ 4 h granted

Planned care: seven half-hour visits and one 20-min visit planned onto care workers' routes
→ 3 h 50 min planned (96% of granted time)

Care provided: 6 visits of 30 min each
1 not provided (client had a visitor and canceled the visit),
1 visit cut short to 15 min (client's visitor had already made the dishes).
→ 3 h 15 min provided (81% of granted time)

In this example, 81% percent of granted time were actually provided in this particular week. As clients' needs and plans may vary week by week, there is no way of knowing exactly what percentage of granted care will be provided. Under a provided-care payment model, care units will be incentivized to provide as much of the granted care as possible, to maximize their income.

To find a fiscally responsible and operationally adequate hourly rate for provided care, Bergsbo needed to anticipate how their care units might respond to the incentive to perform as much of planned time as possible. An investigation showed that Bergsbo care units performed 60% of granted time on average, while municipalities with provided-care models performed between 65% and 85% of granted time. The investigation based its recalculation of hourly remuneration on the assumption that about 85% of granted time would be performed, that is, that they would raise their percentage of their performed care drastically. The investigation offers no justification for assuming that Bergsbo would provide the highest percentage found in other municipalities.

Bergsbo thus realized their *explicit political* assumption about care quality as empowering care recipients through an *implicit managerial* assumption that Bergsbo care units would improve their productivity to the highest level observed.

Let us briefly consider how these assumptions come to matter to workers. To recap, [Callon \(1998\)](#) envisioned overflows as externalities – costs or benefits experienced by a party external to the frame. In this case, the frame consists of a (new) calculation of care unit income. This calculation is a form of contract between the city administration and the care units. Those legal entities are parties to that agreement, but the people who are employed as care workers are not. Their employment at the care units forms a connection, a *conduit* of an overflow, going between the care unit and the workers. As we shall see in the continuing story, this conduit would be the site of an overflow that affected how workers' schedules became a health hazard to them.

5.3 Overflow: sudden income loss trigger cost-cutting measures

In this section, I trace how an overflow happened through the conduit linking the payment reforms to the workers in three steps: the payment reform led to income loss for care units, the income loss led to cutdowns in supports for workers and the tools needed for the payment reform increased the work pace.

5.3.1 Payment reform leads to income loss. The city's preparatory investigation for the payment reform, discussed above, noted that cities with performed-time payment models provided between 65% and 85% of the time granted by care decisions. It then assumed that Bergsbo care units would start providing 85% of time granted. Care units did not live up to that assumption. About 70% of granted time was provided after the change. The gap between assumed and actual provision rate in the calculation meant that care units experienced significant income loss immediately after the payment model reform.

In 2021, the city commissioned an independent evaluation of the Care Choice program. Its report stated that:

The payment model [...] led to a financial deficit in the majority of districts and an increased focus on hours. There was a focus on financial aspects which caused goal conflicts. "Perhaps we forgot about the essence of the operations." The position as unit manager became more demanding. The responsibility to make operations work through all these changes largely fell on unit managers. They had to field all the issues, technology, phones, office changes etc. on top of the day-to-day management and the finances.

(Bergsbo evaluation of the Care Choice program, August 2021)

The quote suggests that unit managers realized the income loss quite quickly and acted to manage it – to "focus on financial aspects" even as the many simultaneous changes demanded their attention. In retrospect, however, they express that those aspects are not the

“essence” of operations. In making this connection, the report suggests that unit managers experienced an overflow in the form of tougher working conditions.

5.3.2 New tools lead to stress. As the payment reform predicated care unit income on “time spent in the care recipient’s home,” care visit time needed to be meticulously tracked and reported. To enable such tracking, Bergsbo purchased cell phones for staff and an app for tracking visits. The app constituted a control tool that was necessary for management to be able to implement the managerial accounting change, but the app also affected workers’ work pace and experience. In their report, the evaluating consultants mention several ways in which the app and the model affected care workers’ time-use:

AddGo was implemented without having been tested, which caused a lot of extra work. AddGo wasn’t adapted to care decisions with hour totals. Additionally, the change to payment based on provided care hours led to what is called minute-based control, where the dialogue between caseworkers and providers started to focus on time rather than on care needs. [...]. The calculations of extra time and travel time is incorrect in the planning software. That sometimes means stress between care visits. [...]. When there is a staff shortage, extra time is taken away completely.

(Bergsbo evaluation of the Care Choice program, August 2021)

In at least three ways, the implementation of AddGo resulted in temporal changes: first, because the implementation was sudden and poorly prepared, starting working with AddGo added “a lot of extra work” for everyone involved. One example was that the app was not set up to work with hour-based care decisions. Second, and explicitly linked to the payment reform itself, the contact between social workers who issued care decisions and planners who oversaw the daily care operations changed from focusing on individual needs to focusing on the time available for visits. And third, workers protested that the resulting plans were based on faulty estimations about the time needed, causing an increase in work pace and stress.

5.3.3 Income loss linked to cutdowns on support tools. When the Care for Care program was initiated, its stated aim was to increase care recipients’ influence over their care content *and* to increase the attractiveness of home care as a place to work. One notable tool to achieve both aims was the introduction of a new role; care coaches. Care coaches were intended to support care workers in carrying out care in ways that allowed the care recipient to be involved more, but they were also seen as an attractive career path for experienced care workers. However, as income loss hit care units, the position was taken away in many units to save money:

The investment in the Care for Care program increased employee satisfaction. Professional development and the introduction of care coaches are described as positive aspects. It was hard to maintain the contents of the Care for Care program when the other changes were implemented, such as the Care Choice program and the new payment model. Today, care coaches have been phased out for financial reasons in several districts and professional development has been harder to provision. [...]. The main reason for this is described as that funding these investments within the new payment model, and with a deficit, was difficult to motivate.

(Bergsbo evaluation of the Care Choice program, August 2021)

Looking at the temporal implications here, short-term savings were prioritized over long-term goals of improving the employer’s attractiveness to experienced staff, and over medium-term goals of improving care recipients’ empowerment and care workers’ ability to support that empowerment. To the extent that care coaches supported and assisted care workers in meeting care recipients’ needs, that support and assistance was taken away again, meaning that care workers either got a heavier cognitive workload – needing to figure out how to empower care recipients without the support from a care coach.

5.4 Seizing the overflow: emancipatory use of control output

The payment reform went into effect in May, 2019. In October of 2019, the NWEA sent a letter to the city of Bergsbo. In the letter, the NWEA stated that they had received several complaints from different care units in Bergsbo. On investigating the complaints, the NWEA found that the complaints related to city-wide policies and changes and were not attributable to the care units themselves. Therefore, the NWEA rejected the individual complaints, but opened a work health and safety investigation into the entire home care organization of Bergsbo.

The NWEA identified three health and safety issues and requested Bergsbo to solve them and to report back to the NWEA to avoid a fine of approximately €90,000. The issues were the following:

- (1) Allow sufficient travel time between care recipients and make the allotted travel time clearly visible in the daily route as shown to the worker.
- (2) Allow sufficient time during each work shift for noncare tasks and make the allotted time clearly visible in the daily route as shown to the worker.
- (3) Ensure that cell phones and other technical gear required to carry out the daily work is functional.

Two out of the three issues related to care workers' time-use directly and the third issue related to the technical gear that displayed and tracked workers' time-use. The letter marked that starting point of an administrative and then legal process that continued until March 2023. Analyzing the documentation submitted to the NWEA by Bergsbo and by various union representatives through these years shows a number of strategies that the unions used to persuade the NWEA of the legitimacy of their complaints. In this section, I describe three such strategies: to identify control tools as the conduit of an overflow; to frame time-use as a working condition; and to move the investigative focus from abstract to concrete issues by showing outputs from the control tools.

5.4.1 Identifying control tools as conduit of overflows. One strategy used by unions was to state their complaints in the language of work environment discourse and to connect these complaints to the Care Choice-related reforms of management accounting and control. In a letter to the NWEA, a union representative wrote:

Since Bergsbo implemented the AddGo system, hour-based care decisions, and unit pay based on provisioned care hours, Union1 members have had recurrent and continual problems in using the system as intended. Keeping to the budget and developing the operations within the set boundaries have become a Catch 22. (Letter from Union1 to NWEA, March 2021)

In the quote above, the new control tools that govern care worker routes and the new resource allocation are clearly identified as causal to difficulties for workers. The union continues its letter by linking these tools – elements within the frame of care work quality – to issues of work environment – which are outside the frame, and the site of overflows:

This results in ethical stress for our members. The lack of methods to meet financial, health and safety, and quality objectives in a system that is increasingly focused on details, while the requirement for care recipients' satisfaction is increasing, means that we do not have resources that match the demands in our work. (Letter from Union1 to NWEA, March 2021)

Key terms in this statement are “ethical stress” and “resources that match the demands.” Both expressions are common in the current work environment discourse in Sweden today. They are used in NWEA documentation and advisory materials to describe work situations that pose hazards to worker health (e.g. Bengtsell *et al.*, 2021; NWEA, 2015). By using such

language, the union communicates to NWEA that their complaints are within NWEA jurisdiction. In other words, Union1 *seizes* the overflow and *redirects* it into the health and safety arena.

The missive is also very clear on the perceived pathway of the conduit of the overflow: it connects control reforms to work environment issues. In the context of the missive being directed to the NWEA, this wording should be understood as a strategic construction on the part of Union1. In pointing out the connection – the conduit of the overflow – it creates a reason for the NWEA to intervene. While the NWEA cannot require organizations to change their budget method, they can require organizations to equip their workers with resources (financial, material or intellectual resources) that are adequate for the tasks. It is thus rational for the union to complain not of too little money, but of a “lack of methods to meet financial, health and safety and quality objectives”.

5.4.2 Identifying lack of time as an overflow. The second strategy used by unions was to center and re-center the issue of time-use as a fundamental aspect of working conditions and care quality. By providing examples of how a lack of sufficient time means that care workers must take time from care work to travel, thereby compromising quality, Union2 (which organizes assistant nurses) supplied the NWEA with reasons to keep the investigation open and to keep up their demands that Bergsbo show improvement:

The employer writes that the situation in home care has improved, which is incorrect. We still do not get any extra time for all the extra tasks for our care recipients. Travel time is still non-existent. So we don't understand what has improved?! [...]. In some districts they've started to make assistant nurses attend meetings with HR because they don't provide the time that the care recipient was granted. The question is how we should behave when we don't have any travel time? (Missive from Union2 to NWEA, November 2019)

In this short paragraph, Union2 accomplishes two things. First, they clearly protest statements from the employer that things are improving, by pointing to travel time being “still non-existent.” This move prevents the NWEA from accepting the employer's statement without follow-up questions, meaning Union2 manages to keep the investigation open on this point. By doing so, they *seize* the overflow. Second, they point out an oxymoron in the employer's behavior: that they, while still not providing travel time in the workers' schedules, have meetings (presumably reprimanding conversations) with individual workers who use time scheduled for care visits for traveling. Alerting NWEA to this oxymoron means that the NWEA can follow up on it. With this wording, Union2 *redirects* the overflow and points it back to the employer.

The same line of reasoning was used more than a year later:

The employer tells us not to focus on time, but on needs. In that regard, we made it clear that we must get sufficient time scheduled in the first place, to get to the point where it becomes possible to focus on needs. (Missive from Union2 to NWEA, March 2021)

By repeating the argument, Union2 signals that the issue remains and thus that the NWEA needs to keep its pressure up. They also reinforce their own professionalism and their loyalty to the needs of the care recipients. Their message is that they are not focusing on time *instead* of care quality, but rather to achieve care quality.

5.4.3 Responding to ambiguous statements with concrete control outputs. The third strategy for unions to seize the overflow is to refute abstract, ambiguous statements written by the employer by means of showing actual control outputs from the employer.

In one of its reports back to NWEA, Bergsbo city wrote that travel time is clearly visible on the workers' daily route schedules:

“Mobile tool” is a planning system that makes visible the actual time allotted to tasks throughout the day, where travel time is time in between visits, clearly visible to the employee. Travel time is based on chosen mode of transportation and the time needed for transport. (Missive from Bergsbo city to the NWEA, April 2020)

Union2 representatives immediately responded to that claim, stating that they had collected daily schedules to prove their point. One assistant nurse substantiated the argument by submitting a recent schedule (Figure 2) to the NWEA and an email explaining how she followed it.

The printed schedule states the starting time, the length and the address of each care visit. According to the schedule, the first visit starts at 9:23 p.m. at no address 1 and should last for



Notes: The addresses of each visit and the distance between them are plotted onto the map. The time and length of each visit are reproduced here exactly as stated by the route, as are their locations and distances between them. Names of clients and streets are changed

Source: Created by author

Figure 2. A recreated route excerpt from Bergsbo's planning system

20 min, i.e. until 9:43 p.m. The second visit starts at 9:44 p.m. at address 2. As the map shows, address 2 located 560 yards from address 1. In other words, the schedule as provided by the employer to the worker allowed 1 min for leaving the building, driving 560 yards, parking and entering another building. Figuring this out required some calculation on the part of the worker/reader of the schedule, as the end time for the visit or the travel time to the next visit were not explicitly stated. The rest of the schedule continues similarly, allowing 0 min to move 400 yards, then 2 min to move 680 yards. In the email accompanying the schedule, the care worker sums up the total of nonvisit time – available for travel between visits and for various other routine tasks – to 3 h and 5 min on a 10-h shift containing 33 planned care visits. During that shift, she is also responsible for nonplanned visits to respond to alarms from care recipients. She comments in her email: “It’s a tough working environment. It’s not unusual to be out working 4 or 6 h non-stop. You barely dare to drink water anymore since you don’t know if or when you can go to the bathroom.”

The schedule makes the point quite effectively: the employer’s statement that travel time is “clearly visible” and “based on chosen mode of transportation and the time needed for transport” is nonsensical. By responding to the general statement from the employer with examples from actual control outputs, the assistant nurse makes her story irrefutable. The fact that her argument rests on the employer’s own product makes it seem all the more factual and preempts any objection that it’s “word against word”. Mobilizing the employer’s data in this way, the NWEA can move from asking “which party tells the truth” to “why doesn’t the employer’s data correspond to the employer’s statement”. Consequently, the NWEA ruled in favor of the unions in their initial decision and stood by their decision as the employer appealed the case. To date, the NWEA decision that the employer must allow sufficient travel time *and* make it visible to workers has been appealed to two courts, both of which affirmed the NWEA decision.

5.5 Reframing: payment model rolled back; care unit income increased

The NWEA case triggered activity in several channels within Bergsbo government and administration. Some of it was in the form of responses to the NWEA, as mentioned in subsection 4.3. There was also a lively discussion within Bergsbo, documented in petitions from politicians to the board overseeing the home care organization. One resulting document from those petitions was the evaluation report from 2021, quoted in subsection 5.2. In the city’s internal processes, the discussion of NWEA requirements continued with investigations into possible paths forward. In June of 2023, the city council approved a return to payment based on granted care. In terms of the pay calculation, then, Bergsbo reverted to the starting point from 10 years earlier.

In a report providing the rationale for the revision, the city administration wrote:

A model based on granted time is likely to provide better conditions for working towards sustainable planning and provisioning of home care, thereby relieving the stress that may be experienced around financial results and provisioning.

This way of reasoning clearly shows how the issue of payment model had been reframed as an issue relevant for health and safety concerns. Thus, the unions’ counteraccounting efforts seem to have had a substantial effect. However, it was not by providing counteraccounts alone that the unions succeeded. In a piece published in the trade union journal, the head of the local Union2 section summarized the experience of protesting the time-squeezed working conditions:

You need a lot of evidence that shows what you want to change, like incident reports and meeting minutes. When we filed our complaints, December 19, 2018, we had been compiling evidence and

mapped our shared problems for months. [...]. We kept up network meetings for support. We met with politicians from different parties. We managed to make our work environment visible [...] And we didn't let go when the NWEA ruled in our favor the first time.

In other words, the union campaign started with compiling and analyzing data from the employer's management system. Then, in addition to the actions analyzed in this study, the union used a range of traditional campaign techniques to build political support and maintain morale amongst themselves. This suggests that it was neither only the raw accounting and control data, nor only the traditional campaign tactics, that made the union successful and made Bergsbo reframe its resource allocation model. It was the combination of employer numbers and union analysis: using the organization's data in ways that countered the organization's usage of it.

6. Discussion

This article set out to understand conditions that make the mobilization of accounting, broadly defined, possible in workplace struggles. The case study reveals how a reform of the resource allocation formula implemented a new *frame* in a care organization. Through the *conduit of overflow* constituted by care workers' employee status, an *overflow* occurred: work intensification leading to stressful care work shifts. The workers, through their unions, *seized* the overflow by compiling evidence from the organization's control outputs and *redirected* it by filing a complaint with the national agency overseeing health and safety in workplaces. In doing so, workers mobilized the authority and legitimacy from an external party, which played a vital part in accomplishing a reversion of the calculative reform.

Previous literature has alternatively argued *either* that accounting is imbued with managerial logics and so it is hazardous ammunition (Burchell *et al*, 1980) for workers (Ogden and Bougen, 1985; Owen and Lloyd, 1985), *or* that accounting outputs can be used to promote outrage and emancipatory change (Gallhofer and Haslam, 2002, 2006; Catchpowle and Smyth, 2016). The flow of events analyzed in this case shows, firstly, that these arguments are not mutually exclusive. In Bergsbo, accounting was indeed a vessel for managerial and marketizing logics in ways that were either not visible to, or understood by, workers: the resource allocation formula introduced in a marketizing reform drove significant cutdowns in home care units that seemed to catch the city itself off guard. But workers and unit managers fought back, triggering a reversal of the reform. They drew not so much on accounting data but on other managerial data, namely the control tool of the route, which offered written evidence of untenable working conditions. When combined with the authority of the health and safety agency and the sustained actions from local union representatives to keep the issue on the table, these data swayed politicians' minds and triggered a reversal of the resource allocation reform. By following the organization over more than a decade, this study highlights how the managerial logics of accounting can be turned on itself to trigger change. This did not happen at the bargaining table, just like Ogden and Bougen (1985) and Owen and Lloyd (1985) warned that it would not. But neither did it happen through social movements or large-scale protests, as Gallhofer and Haslam (2002) and Catchpowle and Smyth (2016) suggested it might. Rather, it happened through seizing and redirecting the conversation. The issue that started as a calculation to regulate relations with service provides, was moved to the discourse of regulating health and safety for workers.

Second, this study suggests that the Callon's (1998) notion of *conduits of overflows* might hold critical and activist potential. Himick and Ruff (2019) suggested that accounting has vulnerabilities that allow activists to reframe it for emancipatory action. I propose that conduits of overflows make up such vulnerabilities. Theorizing vulnerabilities as conduits of

overflows implies that the potential for overflows and the sites where there are likely to occur, can be known before an overflow has occurred. The data presented here does not tell us how much unions knew about the resource allocation formula or what they thought of it. But it suggests that the overflow from the resource allocation change to the stressful routes was predictable. An observer knowledgeable about the reform and about home care work might have been able to protest sooner. As shown in subsection 5.2, Bergsbo administration assumed that care units would increase the level of performed care from 60 to 85% of granted care. This drastic change went unmotivated in the data. With the privilege of hindsight, it seems that the unions might have challenged the reform, or at least begun strategizing their resistance, at this early stage, had they been aware of it.

Third, this study underlines that emancipatory use of accounting entails sustained and complex work. In Himick and Ruff's study (2019), campaigners constructed an alternative pricing measure that disconnected research and development costs from a product's price. Constructing and defending such a measure requires substantial knowledge of pharmaceuticals' business models as well as of accounting, in addition to the knowledges needed to run a campaign and advocate for the beneficiaries of the campaign. In the case study presented here, local union representatives spent years first compiling data and structuring their argument, then following up with the health and safety agency and keeping the issue on the table. This suggests that counterhegemonic use of accounting is possible, but difficult. There is potential for critical accounting scholars to support meaningful social change by engaging with activists as they construct counteraccounts.

Finally, this case study draws attention to how management accounting and control practices affect issues of time and work intensity. The Bergsbo unions uncovered how a management accounting reform overflowed into their members' time-use in ways that threatened their health and well-being at work. They seized that overflow, redirected it into the health and safety arena by enlisting the authority of the NWEA, and kept the issue on the table until the calculation reform was rolled back. This suggests that time use is one arena where struggles for emancipation takes place in today's workplaces. The minute-to-minute control of home care workers may seem extreme, but it is not unique: gig workers in the delivery industry and warehouse workers, too, labor under rigid time controls (Kassem, 2023; McDaid *et al.*, 2023). Thus, control practices relating to workers' time-use are a promising area of study for further research on power and emancipation at work, especially for researchers who take seriously the need for academics to focus on issues relevant to precariously employed and underprivileged people.

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Corresponding author

Åsa Plesner can be contacted at: asa.plesner@sbs.su.se