In late 2015 and early 2016, more than two million refugees crossed European borders. It was a time that has become known as the refugee crisis. Sweden welcomed more than 160,000 refugees, the second highest number per capita in Europe. This dissertation is a qualitative study focusing on the mandatory two-year Establishment Programme that all individuals between the age of 18 and 65 were enrolled in once they had received their residence permit. Governed by the Swedish Public Employment Service, the individuals who had come to Sweden as refugees were expected to establish themselves on the Swedish labour market as quickly as possible. It was Time to Work.

Theoretically, this dissertation addresses concerns in literature on performance management within the critical accounting research stream in general and the growing body of literature on accounting and immigration in particular. Through an analysis based in contemporary Critical Theory, the study concludes that the expectations to perform did not only alienate and reify the individuals, but they also expected a specific type of individual and performer. The consequence, I conclude, is that the Swedish welfare state, while built on solidarity and a century of social reforms, degraded new citizens’ social status to a level below the ordinary working class.
Time to Work
Responsibilization and Reification in the Swedish Welfare State
Desirée Ödén

Academic dissertation for the Degree of Doctor of Philosophy in Business Administration at Stockholm University to be publicly defended on Friday 23 February 2024 at 13.00 in Lärosal 16, hus 2, Campus Albano, Albanovägen 18 and over Zoom, please contact the author via e-mail to access the link.

Abstract
In late 2015 and early 2016, more than two million refugees crossed European borders. Sweden, with its 10 million inhabitants welcomed more than 160,000 refugees, the second highest number per capita in Europe. This dissertation is a qualitative study focusing on the mandatory two-year Establishment Programme that all refugees between the age of 18 and 65 were enrolled in once they had received their residence permit. Governed by the Swedish Public Employment Service, the individuals who had come to Sweden as refugees were expected to establish themselves on the Swedish labour market as quickly as possible. It was Time to Work.

Theoretically, the dissertation addresses concerns within the critical accounting research stream in general and to the growing body of literature on accounting and immigration in particular. This emerging field is influenced by social theories on immigration and the thought tradition of Michel Foucault, especially the concept of responsibilization. The discussions and conclusions drawn in these studies are that individual citizens are made responsible for the performance of the state. The processes are governed through the use of various accounting and auditing techniques and practices, and the consequences for individual immigrants are connected to unexpected and devastating processes of control and marginalization. Especially in relation to their opportunities on the labour market.

In order to put the concept of performance in a wider and even more critical context, this dissertation takes on a contemporary Critical Theory perspective and a wide interpretation of the concept of performance management. By acknowledging the processes of social struggle and processes of commodification, this dissertation aims to highlight how accounting techniques and performance management affects already vulnerable individuals in state processes characterised by neoliberal values and capitalist production rationale. Taking its starting point in the concept of responsibilization, the analysis is made through the Marxist concepts of commodification, alienation, and reification.

The study concludes that the expectations to perform in a public sector setting does not only alienate and reify the individual, it also expects a specific type of individual (performer) and a predetermined baseline for what is considered valuable performance in Swedish society. In the context of the Establishment Programme, there were large groups of individuals who could not perform on such level, which had implications for how the Swedish welfare state, while built on solidarity and a century of social reforms, in various ways degraded new citizens’ social status to a level below the ordinary working class.

Keywords: Accounting, Management Accounting, Performance, Performance Management, Public Sector, Refugee Crisis, Establishment, Labour Market, Responsibilization, Commodification, Alienation, Reification, Critical Theory, Swedish Public Employment Service.

Stockholm 2024
http://urn.kb.se/resolve?urn=urn:nbn:se:su:diva-225119


Stockholm Business School
Stockholm University, 106 91 Stockholm
TIME TO WORK
Desirée Ödén
Time to Work
Responsibilization and Reification in the Swedish Welfare State
Desirée Ödén
Acknowledgements

Leaving work out in the real world to go on this academic adventure was the best decision I have ever made. Writing a dissertation is a peculiar endeavour over many long years – in my case seven and a half (!). It includes various tasks, ranging from doing one’s best to navigate in the academic environment, to conduct an interesting study and try to contribute to ongoing research conversations. Texts are to be read, analyzed and understood. Texts are to be written, analyzed and understood by others. And there are so many long detours.

This dissertation has been called “the most important dissertation at the moment” because of its empirical focus on a relevant topic, and it has been called “dangerous” and accused of being so political that “it does not belong in a Swedish university”, due to the choice of theoretical framework. During my first years as a PhD student, I was often told not to be so angry with the world. But then, colleagues all of a sudden thought I was too apologetic and urged me to be a little bit more angry again. Moreover, I have been questioned if I understand accounting at all, and I have been told that one of my greatest traits is that I so strongly question prevalent ideas in the accounting discipline. I have been told that reading my texts is boring, and I have been told that reading my texts is like being punched in the face – but in a good way. I hope this finished text is a mix of all these claims. But I hope it is not something in between or lagom.

In addition to the academic endeavour, the world has been a strange place to navigate in. Two months before I started the PhD programme, the UK voted for Brexit and later left the European Union. Two months after I started, Donald Trump was elected President of the United States. Media reported on the meetings between Trump and Kim Jong Un and the risks for
nuclear war, but the real disaster for our contemporary consumption society seemed to strike when the Evergreen got stuck in the Suez Canal in 2021. It has also been the time of social movements with great impact on the world. Greta Thunberg protested with Fridays For Future outside of the Swedish Parliament just a kilometre from where I lived, there was the #metoo movement, and the #blacklivesmatter demonstrations. In 2018, Sweden experienced the highest summer temperatures ever recorded, and the temperature of the Planet Earth reached new record levels in 2016, and then even higher in 2023. My final three years as a PhD student were dominated by the global covid-19 pandemic, and interactions over Zoom with students and colleagues from near and far became “the new normal”. Over these past seven years, we’ve also learnt new words and concepts such as semiconductor and climate shame, we’ve been wanting to free Britney, and Sweden has won the Eurovision Song Contest for the seventh time.

I could never have guessed that I would have to add that there is a war going on in Europe. That is the most terrifying and turbulent example of all, and at this point, no one knows how it will develop or when it will stop. What we do know, however, is that Sweden, a country that has not been to war for over 200 years is now abandoning its foreign policy signified by freedom of alliance, and have applied for membership in NATO. The acceptance of such membership is still pending.

On the bright side of things, during my time as a PhD student (!), Sweden elected its’ first ever female Prime Minister, Magdalena Andersson. The Big Four Company I used to work for promoted their first ever female Partner within the consulting practice. And Stockholm University appointed their first ever, but also second and third female professor in Business Administration. I truly hope that we will one day have female professors in accounting in all the larger universities in Sweden. Let us all continue the fight for gender equality and female representation in academia and elsewhere.

In addition to the “normal” emotional roller coaster the writing of a PhD dissertation usually implies, and in addition to the emotional roller coaster I have experienced in my private life
during these seven years, the world has indeed been a strange place to try to navigate in. Therefore, I’m more proud of the result than I ever thought I could be. And there is a bunch of people to whom I owe love and appreciation.

First, my trio of supervisors, Mikael, Fredrik and Ebba. Mikael, thank you for supporting me from day one. Thank you for all our long conversations, agreements and disagreements. And thank you for always answering my phone calls and for sharing my (quite many) Eureka moments. Fredrik, thank you for your endless optimism, helpful questions and sincere interest in my study. And, for visiting me when I decided to live alone in the woods for a few months. Ebba, thank you for all your support and for pushing me to sometimes uncomfortable, and always challenging, theoretical discussions and suggestions for my thesis that forced me to develop my thought process and my argumentation to lengths I never thought I was capable of. Without you, I could never have found the courage to write the dissertation that is now to be defended. There hasn’t been too much blood, but there has been a little bit of sweat and there has indeed been a whole lot of tears. Thank you all for your support.

A special thank you to Bino Catasús for always taking my arguments and my many questions seriously, for encouraging me to develop stronger arguments, and for having my back in situations when my argumentation indeed has appeared too strong in the minds of others. Also, a special thank you to Mikael Holmqvist. Thank you for all your encouragement and support throughout the process, and for always taking the time to listen to, and to discuss, my unfinished thoughts and ideas on society in general and research in particular.

A warm thank you to those who have acted as discussants during my milestone seminars; Fredrik Svärdsten for my Thesis Proposal, Kirs-Mari Kallio and Christian Maravelias for the Midway Seminar and Karin Berglund and Ulrike Marx for the Final Script Seminar.

FIRE, the research school in accounting – thank you for interesting discussions and conferences in amazing settings. Johnny Lind, Martin Carlsson-Wall, Lukas Goretzki for reading
and discussing my texts in detail. And to all the rest of the FIRE community – PhD students and faculty – for valuable comments and feedback.

The MUSICA research group at SBS, and AES, (Akademin för Ekonomistyrning i Staten). Thank you for the opportunities to present and discuss my research. Handelsbankens Forskningsfonder for funding during the first three years of studies, through the research school in accounting. Knut och Alice Wallenbergs Stiftelse for a travelling grant allowing me to attend the New Public Sector Seminar in Edinburgh.

Thank you to all the case workers at Swedish Public Employment Service that made this study possible through generously giving me your time, your deep insights about society, your sincere interest for what you are doing, and for being so patient and pedagogic when describing really basic events of your work to me so that I could get everything right for the writing up of the study.

A warm thank you to all my colleagues at the Accounting Section; Andreas Sundström, Eva Wittbom, Fredrik Eng Larsson, Gunilla Eklöv Alander, Kerstin Thomson, Liesel Klemcke, Matti Skoog, Niklas Wällstedt, Olga Golubeva, Olov Isaksson, Pontus Hedlin, Roland Almqvist, Thomas Carrington, Thomas Hartman, Toivo Lepp.

Charlotta Bay, thank you for sharing my “no jobs” frustration, for conversations about life and research, for wine and yoga. Gustav Johed for great teamwork and all your support during the challenging times of 2020. A very special thank you to Susanne Weinberg-Krakowski for offering such great support, and for always asking the exact right questions at the exact right time - what would we all do without you?

My PhD generation, Anton Borell, Yu Xiang and Oscar Wandery. Anton, thank you for all our discussions and for all the laughter, and for all the silence. For being there when I really needed it during difficult times and for all our long conversations over the phone after I moved 800 kilometers up north. Xiang - haha, where do I even start? Thank you for everything I guess. For taking the same courses as me, for
teaching the same courses as me, for co-supervising bachelor’s theses, for presenting at the same conferences, for all the FIRE workshops and after dinner drinks, for struggling with the same deadlines for doctoral colloquia that we both in the end were accepted to. For sharing bus rides to and from Albano, for all the spontaneous after work beers and for super tight hugs - thank you! Oscar, thank you for all our interesting conversations and not least for the opportunity to talk about research and everything else during two intense, exhilarating and exhausting weeks in Lund. Thank you, all three of you, for doing this at the same time as me. And of course, for the tradition of having a cup of cappuccino or a beer in the beginning of (almost) every semester.

To my fellow PhD colleagues in accounting. Kim Eriksson, thank you for all our long conversations about absolutely everything - they mean the world to me. Johan Graaf, for being the first one to hype a PhD to me when I was still in the bachelor’s programme, for friendship and for excellent academic discussions. Anna Villaume Silberstein, thank you for being such an awesome colleague and friend. Our discussions about life, work and academia, as well our progress in the midst of all that have been invaluable to me. Isabella Nordlund for such a loving and compassionate friendship and for being an absolutely outstanding colleague and friend. Elina Malmström for your complete openness, honesty and to-the-point comments about, well, everything. Christoph Baldauf for being such a nice colleague and for always saying my name out really loud whenever we meet – I will really miss that. Neslihan Özlü, thank you for all our little chats, for the super strong coffee, and for all your support. Åsa Plesner, it was a great pleasure to share an office with you for a few months. Thank you for your brilliance, for sharing your knowledge and for the strong friendship we have developed since I left Stockholm.

Amelia Olsson, thank you for a loving friendship and for understanding my frustrations with the world, for endless discussions on social justice, politics, and life’s overall struggles and joys. Sara Öhlin for support and for always being there for guidance, for being the one I could call in frustration throughout the various stages of thesis work, but also for all the bubbly laughter, supernatural connection and awesome
dance moves. Ebba Heselius for being such an inspiration, for being so curious about the world, for always listening and for bringing such exuberance into my life.

Johan Klaassen, thank you for your optimism and especially for the legendary night out on the town the evening before covid-19 was declared a global pandemic (which was on my birthday, 11 March, 2020). Yashar Mahmud, it was a pleasure studying with you during the master's programme and then to take on large parts of the PhD endeavour together, summing up to more than ten years of a very special friendship. Thank you. The rest of the PhD community, Saba Samadilashkariani, Ian Khrashcheyvskyi, Anton Hasselgren, Petter Dahlström, Matilda Eriksson, Reema Akhtar, Chengcheng Qu, Olle Jillkén, Gustav Agnesson, Heléna Lindström, Emilia Cederberg, Kai Krauss, Anastasiya Klyuscho, and all the rest of you – thank you all!

I would also like to thank those who have taken the time to discuss specific themes and concepts of interest whenever they have appeared important to me in my process. Especially Claudine Grisard, Jeremy Morales, John Murray, Tommy Jensen, Hans Rämö, Rasmus Birk-Hansen, and Roland Paulsen.

Thank you to family and friends for all your support and for continuing to show interest and asking me what I’m writing about - even in times when pursuing a PhD has appeared a rather peculiar choice of a career. This is the result.

Desirée Ödén
Skellefteå in January 2024
Abstract

In late 2015 and early 2016, more than two million refugees crossed European borders. Sweden, with its 10 million inhabitants welcomed more than 160,000 refugees, the second highest number per capita in Europe. This dissertation is a qualitative study focusing on the mandatory two-year Establishment Programme that all refugees between the age of 18 and 65 were enrolled in once they had received their residence permit. Governed by the Swedish Public Employment Service, the individuals who had come to Sweden as refugees were expected to establish themselves on the Swedish labour market as quickly as possible. It was Time to Work.

Theoretically, the dissertation addresses concerns within the critical accounting research stream in general and to the growing body of literature on accounting and immigration in particular. This emerging field is influenced by social theories on immigration and the thought tradition of Michel Foucault, especially the concept of responsibilization. The discussions and conclusions drawn in these studies are that individual citizens are made responsible for the performance of the state. The processes are governed through the use of various accounting and auditing techniques and practices, and the consequences for individual immigrants are connected to unexpected and devastating processes of control and marginalization. Especially in relation to their opportunities on the labour market.

In order to put the concept of performance in a wider and even more critical context, this dissertation takes on a contemporary Critical Theory perspective and a wide interpretation of the concept of performance management. By acknowledging the processes of social struggle and processes of commodification, this dissertation aims to highlight how accounting techniques and performance management affects already vulnerable individuals in state processes characterised by neoliberal values and capitalist production rationale. Taking its starting point in the concept of responsibilization, the analysis is made through the Marxist concepts of commodification, alienation, and reification.

The study concludes that the expectations to perform in a public sector setting does not only alienate and reify the individual, it also expects a specific type of individual (performer) and a predetermined baseline for what is considered valuable performance in Swedish society. In the context of the Establishment Programme, there were large groups of individuals who could not perform on such level, which had implications for how the Swedish welfare state, while built on solidarity and a century of social reforms, in various ways degraded new citizens’ social status to a level below the ordinary working class.
Sammanfattning


För att sätta begreppet prestation (*performance*) i ett större och ännu mer kritiskt sammanhang används modern Kritisk Teori och en vid betydelse av begreppet *performance management* genomgående i avhandlingen. Genom att ta kampen för jämlikhet och behovet av social förändring på allvar ämnar den här avhandlingen belysa hur redovisningstekniker och system för styrning och ledning av prestation (performance management) påverkar redan särbara individer och marginaliserade grupper med stöd av obligatoriska statliga processer som i sin tur karaktäriseras av nyliberala värderingar och kapitalistisk produktionsrationalitet. Med utgångspunkt i begreppet responsibilization görs vidare analys utifrån de marxistiska begreppen kommodifiering, alienering och reifikation.

Studiens slutsatser gör gällande att förväntningarna på individer att presterar inom ramen för statliga obligatoriska processer inte bara alienerar och reifierar, utan de både förutsätter och skapar förväntningar på en särskild typ av individer (*performer*). Utöver det antas en förutbestämd lägstanivå för vad som är att betrakta som värdefull prestation i det svenska samhället. Inom Etableringsprogrammet återfanns stora grupper individer som inte kunde presteras på sådan nivå, vilket fick som konsekvens att den svenska välfärdsstaten, trots att den är uppbyggd på värden som solidaritet och ett sekel av sociala reformer, på olika sätt degradera nya invånares sociala status till en nivå som placerade dem i en egen samhällskategori under det som vanligen hänvisas till som arbetarklass.
Contents

1. Introduction ............................................................................................ 1
   1.1. Critical accounting studies and immigration ...................................... 3
   1.2. Taking the critical perspective beyond the organizational borders ....... 8
   1.3. Research questions and aim ............................................................... 11
   1.4. Dissertation outline ........................................................................ 12

2. Literature Review ..................................................................................... 14
   2.1. Performance subject to management and control ................................ 15
   2.2. Critical accounting studies in organizational settings and processes .... 19
   2.3. Performance management as surveillance and control ....................... 21
   2.4. Capitalism in a context where it does not belong – The marketization of the welfare state ................................................................. 25
       2.4.1. Responsibilization – performing for the state .............................. 27
   2.5. Accounting and immigration .............................................................. 29
       2.5.1. Accounting for immigrants ........................................................ 29
       2.5.2. Accounting for refugees ............................................................ 36
   2.6. Concluding Comments ....................................................................... 39

3. Challenging the Capitalist Status Quo – Contemporary Critical Theory 41
   3.1. A “somewhat coherent critique” on contemporary capitalist society ........ 45
   3.2. Neoliberalism as a phase of capitalism ............................................ 48
   3.3. Capitalism as an institutionalized social order ...................................... 51
   3.4. Critical Theory and the individual ...................................................... 54
       3.4.1. Accounting and individual performance under capitalism ............ 55
       3.4.2. Capitalism as exploitation of time - alienating labour as a commodity .... 59
       3.4.3. Capitalism as exploitation of the human essence - reification of human relationships ............................................................... 63
   3.5. Concluding comments Critical Theory ............................................. 65
   3.6. Concluding comments on previous literature .................................... 68

4. Methodology .............................................................................................. 70
   4.1. Challenging the underlying assumptions .......................................... 71
   4.2. The radical thought of social change ............................................... 73
   4.3. The role of dialectics ........................................................................ 75
   4.4. The role of negations ....................................................................... 77
   4.5. The role of (self-) reflexivity and the empirical material ..................... 80
4.6. Concluding comments .......................................................................................... 85

5. Methods .................................................................................................................. 87
  5.1. Negotiating access – “I don’t know if this is even interesting for you to study” .. 90
  5.2. Observations – being invisible in the field ....................................................... 92
     5.2.1. Team meetings ......................................................................................... 92
     5.2.2. Meetings with the applicants during open house ...................................... 93
     5.2.3. Entering an environment signified by social, political and societal change 96
  5.3. Hanging around ............................................................................................... 99
     5.3.1. …in the office .......................................................................................... 99
     5.3.2. … out on the town .................................................................................. 100
  5.4. Semi-structured interviews ............................................................................. 103
     5.4.1. Interviewing the interviewers .................................................................. 105
     5.4.2. Interviewing the case workers – but not the refugees ............................ 107
  5.5. Interpreting the empirical material ................................................................. 109
     5.5.1. From field notes, recordings and readings to a story to be told .............. 110
     5.5.2. Operationalizing self-reflexivity and de-familiarization ....................... 111
  5.6. Ethical Considerations ..................................................................................... 114
  5.7. Concluding comments on methods and methodology .................................... 116

  6.1. From newly arrived to residence permit – the asylum process and Swedish Migration Agency .................................................................................................. 122
  6.2. Performing in relation to the state – setting up an establishment plan with Swedish Public Employment Service ................................................................. 125
     6.2.1. The Establishment Conversation ............................................................. 127
     6.2.2. The Establishment Plan .......................................................................... 129
     6.2.3. Concluding comments .......................................................................... 133
  6.3. The Swedish model – individualism and solidarity ......................................... 134
     6.3.1. Social reforms for a more equal society .................................................. 135
     6.3.2. Education – almost all tax funded, free for all ....................................... 136
     6.3.3. The individual in relation to the state and the family ................................ 138
     6.3.4. The Swedish labour market ................................................................... 139
  6.4. Wage labour as integration ............................................................................. 141
  6.5. Concluding comments ................................................................................... 142

7. The expectations to perform in a new country – Becoming a worker 145
  7.1. Expectations to perform over time .................................................................. 146
  7.2. The expectation to perform outside of the home eight hours per day, five days per week 151
  7.3. The expectation to perform individually ....................................................... 154
  7.4. Concluding comments ................................................................................... 159
8. From expectations to measures of performance – Identifying valuable performance

8.1. Discussing performance

8.2. Defining performance

8.3. Concluding comments

9. Accounting for performance and performance that counts – Identifying one’s exchange value

9.1. The CV as a record of past performance

9.2. When there is no performance to record

9.3. When the ability to perform is taken for granted

9.4. When past performance is diminished and professional identities are lost

9.5. When performance is made possible through alternative strategies

9.6. Concluding comments

10. Performance Management in the Swedish Welfare State

10.1. Two processes of responsibilization

10.1.1. Responsibilization of the caseworkers

10.1.2. Responsibilization of the applicants

10.2. The Establishment Programme as a performance management system

10.2.1. Becoming a worker “as quickly as possible” – a process of commodification

10.2.2. The compilation of the CV as a process of alienation

10.2.3. The demand for performance – a process of reification

11. Discussion

11.1. Assumptions about performing subjects in the neoliberal welfare state

11.2. Widening the critique of critical accounting research

11.3. Time and temporality as a way of measuring performance

11.4. Reflections on over-interpretaion and the use of negations

12. Conclusions

12.1. Contributions

12.2. Suggestions for further research

References

Appendix 1. Empirical Study – Observations and Interviews

Appendix 2. Definition of the Establishment Plan

Appendix 3. The Law Regulating the Establishment Programme (1/4)

Appendix 3. The Law Regulating the Establishment Programme (2/4)

Appendix 3. The Law Regulating the Establishment Programme (3/4)

Appendix 3. The Law Regulating the Establishment Programme (4/4)
Appendix 4. Statistics of asylum applicants in the EU ..........................288
4.1. First Time asylum applicants in the EU Member states 2015 and 2016 ..........289
4.2. First Time asylum applicants in the EU Member states 2015 and 2016 – In order of total per million inhabitants .................................................................290
4.3. First Time asylum applicants in the EU Member states 2015 and 2016 – In order of total number of asylum applicants .................................................................291
4.4. First Time asylum applicants in the Nordic Countries 2015 and 2016 ..........292
1. Introduction

“Time is everything, man is nothing; he is at most the incarnation of time. Quality no longer matters. Quantity alone decides everything: hour for hour, day for day…”

Karl Marx

Chaos and crisis haunted Europe. During the autumn and winter of 2015/2016, thousands of people risked their lives in unsafe and overcrowded boats fleeing over the Mediterranean Sea hoping for a brighter future in Europe. It was a time that has become known as *the refugee crisis*. During this time, some European countries closed their borders, and Italy and Greece with their long coastlines pleaded with the rest of the European Union for help. Sweden, Hungary and Germany were the three countries in Europe to welcome the largest number of refugees (Eurostat 2016; Eurostat 2017), and societal functions were heavily affected in ways that could not have been anticipated beforehand (Antemar, Wagman Kåring & Stenberg 2017). Border controls were increased, Hungary decided to close their borders with barbed wire, train stations all over Europe were overcrowded, and the political debate in Sweden came to be about how many refugees Sweden could really accept (Ghersetti & Odén 2018). Why would Sweden be responsible for taking on the burden of Europe in this the largest refugee crisis since WWII? Could the welfare

---

1 Quoted from “The Poverty of Philosophy” in Lukács (1923/2017)
state, while built on solidarity for the less fortunate, really endure? Moreover, how would it affect the fortunate life quality and everyday life of Swedes?

In 2015, over 160,000 people sought asylum in Sweden (SCB 2021, Eurostat 2016). The asylum process was administrated by the Swedish Migration Agency, and due to the unexpected large numbers of people coming as refugees at the same time, the average waiting time to be approved asylum and receive a residence permit was prolonged from the normal three months to a year and a half (Migrationsverket; Ghersetti & Odén 2018). Once an individual had been granted asylum and a residence permit, however, they were enrolled in the so-called Establishment Programme at the Swedish Public Employment Services (SPES). The legislation in place, a law from 2010, stated that all individuals coming to Sweden as refugees should (be given the means to) try to establish themselves on the Swedish labour market within a period of two years (Appendix 3), and SPES announced that this should be done “as quickly as possible” (Arbetsförmedlingen 2010).

The empirical study in this dissertation is a qualitative study of caseworkers working within the Establishment Programme, meeting with the individuals who were trying to establish themselves on the Swedish labour market on a daily basis. The initial part of the study was conducted in the spring of 2017, that is, a little more than a year after the immediate “crisis” and at a point in time where more than 96,000 individuals were enrolled in the programme (Arbetsförmedlingen 2017).

Given the societal and political circumstances at the time, it was a chaotic period for all institutions and functions involved. The Swedish welfare state

---

2 In original: ”1 § Denna lag innehåller bestämmelser om ansvar och insatser som syftar till att underlätta och påskynda vissa nyanlända invandrarex etablering i arbets- och samhällslivet. Insatserna ska ge de nyanlända förutsättningar för egenförsörjning och stärka deras aktiva deltagande i arbets- och samhällslivet.”
was up to a challenge, and it was evident that there was a sense of urgency throughout the various societal institutions. They all needed to perform, and they needed to perform to get this unusual and unexpected situation right with the means at hand. For everyone involved, it was time to perform; it was Time to work.

1.1. Critical accounting studies and immigration

There is a growing body of literature in critical accounting research that focuses on the use of accounting and auditing in matters relating to immigration processes and the context of immigrants and work (Agyemang & Lehman 2013; Annisette & Trivedi 2013; Gilbert 2020, Lehman, Annisette & Agyemang 2016; Pianezzi & Ashraf 2020). Influenced by social theories on immigration and the thought tradition of French philosopher Michel Foucault, this stream of research provides heavy critique on how the neoliberal values that have characterized welfare states of the Global North since the 1990s affect individual immigrants in relation to the performance management techniques of the state.

The demand to perform according to certain standards and norms, providing for oneself and being entrepreneurial while being under tight control by the state, has been shown to create processes in which the individual immigrant is being evaluated according to standards and measurements that are beyond their own immediate influence and control (Brown 2015; Lehman et al. 2016). These studies have also shown how the control of immigrants through effective auditing processes has had far-reaching disciplining effects. Justified by arguments of financial efficiency and the demand for financial transparency, the consequences for immigrants in several of the studies has proven devastating, and they even include examples of threats of deportation, even in cases where the immigrants themselves have complied with the
standards and rules of the authorities in their new country (Gilbert 2020, Lehman et al. 2016; Pianezzi and Ashraf 2020).

Dominated by a Foucauldian perspective providing analyses through the lens of the concept of governmentality, this field of research in the field of accounting has studied and analyzed how the state turns individuals into governable and calculative subjects. In line with other studies in critical accounting studies, they show how the performance of individuals becomes visible to the state to a larger extent than ever before, and how control over individuals is enabled to be exercised even at a distance (Lehman et al. 2016; Miller & O’Leary 1993; Rose & Miller 1992; Townley 1996). What is more, the management and control of the performance of the individual citizen exceeds the individual’s own situation. Through the concept of responsibilization, the governmentality literature in accounting and other fields of study describe how the responsibility for financial and social performance, which used to be that of the state, is now more often transferred onto individual citizens and non-state organizations (Bay 2011; Hoffman Birk 2018; Shamir 2008; Wakefield & Fleming 2017). The areas of responsibility range from the action of implementing CSR agendas in multinational companies, as a means to control the effects on the environment (Shamir 2008), to universities becoming responsible for realising national immigration policy (Lehman et al. 2016). In relation to individuals, responsibilization has been studied through such mundane governance such as the correct sorting of waste disposal at home and sorting of liquids carried in hand luggage at airports (Woolgar & Neyland 2013), the responsibility to invest one’s own pension (Bay 2011), and the responsibility of immigrants to care for their own
socio-economic situation when arriving and integrating into a new country (Cooper 2005; Hoffmann Birk 2018; Lehman et al. 2016).

The field of accounting and immigration uses the governmentality lens and the concept of responsibilization to analyse how immigrants are made visible and how they are governed by the state. Emphasising the strong impact by accounting and auditing techniques in the processes of controlling immigration and immigrants (Agyemang & Lehman 2013), these studies provide examples concerning the relation of immigration and debt (Gilbert 2020; Annisette & Trivedi 2013), identity construction through becoming visible to the state through the filing of tax income papers (Bujaki, Gaudet & Iuliano 2017), as well as the perspective of accounting professionals as immigrants (Annisette & Trivedi 2013). In essence, these studies show how the market logics of the private sector in relation to “costs, benefits, risk, and control” are used in state processes of developed welfare states to govern and manage the performance of individuals who are already in vulnerable positions (Agyemang & Lehman 2013:261).

The influence of market logics in the public sector, and especially Western welfare states, has been the focus of much critical accounting studies over past decades (Broadbent & Laughlin 2003; Chiapello 2017; Hoskin and Macve, 1986; Miller & O’Leary, 1987; Miller & Rose 1990; Rose & Miller 1992, Townley 1996). The critique is concerned with how the marketization of the public sector has increased demands for financial efficiency and led to the implementation of tight performance management (Cooper 2015). It is argued that the market logics have changed the very dynamics between citizens and the state, as well as the way the social contract is perceived. When citizens interact with the state in their roles as, for example, students and patients, they are now looked upon, and often even called, customers. Through such processes, the role of the welfare state has developed into that of a mere
service provider (Rose & Miller 1992, Cooper & Hopper 2007). Another way of expressing it is that the market logics have changed the dynamics and found a way to dominate a sphere in which they do not belong.

The governmentality literature focusing on the individual as a subject of power and governance interprets and criticises how the neoliberal ideals have created a society in which we all need to be “the best we can be” by becoming what Foucault refers to as *entrepreneurs of the self*. As a result of the capitalist logic of wealth maximization reaching all aspects of life (Hoskin 1994), it has been argued that these ideals render the individual responsible to perform in various ways, not only at work, but in life in general (Shamir 2008). It is argued that there is a prevalent expectation on the individual to be concerned with investing (in) oneself as *human capital*, for example, through education (Brown 2015; Cooper 2015). In fact, being entrepreneurial is regarded to be a moral obligation as well as a prerequisite for thriving and even surviving in a neoliberal society (Brown 2015; Shamir 2008).

While literature based in governmentality emphasises important aspects affecting individuals as well as processes of the state in a neoliberal society, the focus has been argued to be on the effects and implications connected to social structures of a bourgeois lifestyle. The effect of that is that the analyses leave out large groups of society. Fraser and Jaeggi (2018:151) puts this claim more bluntly when arguing that the governmentality literature “illegitimally generalizes from the lifestyles of hipsters and other members or aspiring members of the professional-managerial stratum to everyone else. But this is not the self-understanding or social practice of working-class people, who are, after all, the overwhelming majority”.

The literature on accounting and immigration also provides examples of responsibilization concerned with individuals who, compared to large parts of
the population, are in rather privileged situations. The studies on accounting and immigration referred to above are largely concerned with cases in which individuals in their roles within a neoliberal society are treated in adverse ways due to the structures of such a society. These analyzes thus take on a wide spectrum of what it is like to be an immigrant but they do not attend to the more underlying structures that looks to the individual’s prerequisites and supposed “fit” for a neoliberal society. The assumption of the starting point of the capability to perform in a neoliberal society is already set high. For example, in accounting for chartered accountants with backgrounds in Big 4 companies (Annisette & Trivedi 2013) and medical doctors and students who have the opportunity to study abroad (Lehman et al. 2016), all portrayed to be in vulnerable positions due to their status as immigrants in a new country. There is little need to criticise or undermine the examples in these studies, but it is worthwhile to highlight that the levels in the society and the environment in which these testimonies transpire are not amongst the marginal groups of lower social classes, nor in working class environments (with exception for Gilbert 2020).

The neoliberal society that has developed since the 1990s represents the underlying assumptions for the reasoning of structures affecting the individual, and it is portrayed as a state of society to which we all have to adapt. There appears to be little or no room for a wider analysis of where we can imagine a different society. As argued above, the lack of interest and failure to address social class or the prerequisites for marginalized groups in neoliberal societies means the governmentality literature in accounting studies excludes the majority of people from the analysis, directing attention instead towards the fortunate lifestyle of the bourgeoisie. As a result, there is little or no initiative to spark a discussion on the need, or even the possibility for, change. Indeed, even though the Foucauldian governmentality literature is to
be perceived as a critical perspective, it does not question nor challenge the capitalist status quo.

With regard to discussions of performance and performance management, there is arguably no reason for critical accounting literature to stay within the limits of these clutters of power and governance structures. If we aim to have something to contribute to a larger social science discussion, such as issues regarding, for example, social class and (gender) equality, or the pressing matters of our time such as ecology and democracy, it is possible to widen the analysis and open up for questioning and challenging the underlying structures. In this dissertation, such a perspective will be taken on through the lens of contemporary Critical Theory.

1.2. Taking the critical perspective beyond the organizational borders
While neoliberal values and ideals have characterised the public sector and society overall for the past decades, there is arguably more to discover and other discussions to engage in if we manage to look beyond the neoliberal politics that have been dominating since the 1990s. That is, if we manage to unlock and lock beyond the structures of specific organizations or systems in which performance is formally managed and measured. Vast research has shown how market logics have indeed been implemented in practice in the welfare systems of the Global North, and that they have become a natural part of the political rhetoric and hegemony. But in order to understand these mechanisms in a wider perspective, the analysis must be allowed to take a perspective where the political, social, material and societal circumstances are accounted for. That is, in order to understand, interpret and extend the analysis of pressing societal phenomena, not least immigration and work. In this dissertation such a perspective will be attended to by using Critical Theory.
Critical Theory has its origins in several social science disciplines, and at its core is Marxist theory and its philosophy of historical materialism (Alvesson, Bridgman & Willmott 2009; Burrell & Morgan 1979; Månsson 2012; Therborn 1976). The starting point for critique and analysis is thus in the economic and social structures that make up society (Fraser 2003; Fraser & Jaeggi 2018; Marx 1867/1976; Sherer 2009). Through this perspective, the critique can be directed towards the underlying economic, social and political structures that enable the submission into the neoliberal, capitalist, market structures because the wide use of accounting techniques arguably not only affects individuals in their various roles in society, in relation to the state, but also their roles as employees in organizations. The techniques intrude on the very essence of us as humans through expectations of what type of person we all need to be or become in order to even be considered valuable in contemporary society (Marcuse 1964; Lukács 1923/2017; Shamir 2008; Cooper 2015).

Critical Theory arguably unlocks the borders of the settings in which we are expected to perform. In contrast to the Foucauldian governmentality perspective literature, the arena for analysis widens as the discussion is allowed to go beyond formal or organized systems of management and governance as the philosophy of historical materialism requires that a wider historical perspective be taken into account, namely how the political and societal environment affects the empirical phenomena and the development of theory. Historicizing the analysis frees it from the neoliberal politics as given, and looks upon neoliberalism as a mere phase of capitalism, just as any other previous phase, such as feudalism (Chiapello 2017, Fraser and Jeaggi 2018).

Through the use of negations, taken for granted assumptions are questioned and challenged in ways that create new avenues for analysis (Alvesson & Kärreman 2011; Burawoy 1979; Groff 2014; Marcuse 1968). An overarching
way of negating prevalent ideas and norms through critical studies in general, and Critical Theory studies in particular, is exemplified by Burawoy (1979). He argues that rather than asking ourselves “Why don’t the workers work harder than they do?” we should ask ourselves “Why do they work as hard as they actually do?” (in Alvesson & Sköldberg 2018:202). In this dissertation, this will be attended to by questioning and negating the general line of reasoning of a neoliberal idea of continuing improvement of oneself and one’s ability to perform, in order to become the best one can be, and an entrepreneur of the self. Such reasoning could be expressed to following the lines of “How can one make oneself calculable in a way that maximises one’s chances to show the value of one’s performance on the labour market?.” Which would imply that one show one’s value (as humans) to society. Negating such a perspective and lead the discussion in a more critical direction, could be expressed as ”why do we need to prove our performance in line with neoliberal ideals of the labour market, in order to be considered valuable (as humans to society overall?)”.

The analytical critique can be directed towards the economic and social underlying assumptions in a capitalist social order and actualise questions of the distribution of resources, the division between paid and un-paid labour, what counts as labour or performance, what value is attributed to what performance, and how all this affects the individual subjected to these structures (Fraser & Jaeggi 2018). Widening the perspective of the critique through negations is thus more than the semantic meaning of the word. It is about asking different types of questions in order to challenge the taken-for-granted assumptions.
1.3. Research questions and aim

With the negating questions above in mind, the study will be guided by two main research questions, one more empirically grounded and one more theoretically philosophical. The first one asks:

*How are the expectations to perform in the contemporary Swedish welfare state communicated and operationalized when helping immigrants to establish themselves on the Swedish labour market?*

This is followed by the second one is:

*What is the role of accounting techniques, especially performance management, in the realization of the neoliberal ideas of individual performance?*

By posing these two questions, the analysis in this dissertation aims to highlight how the neoliberal hegemony has penetrated the public sector and its rationale for how to manage valuable performance. But in contrast to much research in critical accounting research, the starting point for the analysis will be that of the effects on individuals in marginalized positions in the capitalist production process rather than the individual as a bourgeois subject.

By acknowledging the processes of social struggle and the processes of commodification (Marx 1867/1976), this dissertation aims to highlight how accounting and performance management affects already vulnerable individuals in state processes characterised by capitalist production rationale. Through the use of negations, the analysis and discussions will question the underlying assumptions and normative expectations on individual performance and aim to contribute to a wider social science perspective on performance.
1.4. Dissertation outline

This dissertation will be structured as follows. In chapter 2, a literature review of previous research and prevalent assumptions and arguments in social and critical accounting studies will be presented. As part of the governmentality literature, the emerging field of accounting and immigration and the concept of responsibilization will be outlined and discussed. In chapter 3, the theoretical framework of Critical Theory will be presented. It will start from the underlying assumptions in the thought tradition of the so-called Frankfurt School and then account for more contemporary streams of literature, which provides a modern vocabulary for critique of capitalist structures.

In chapter 4, the methodological assumptions following the theoretical framework of Critical Theory and its implications for the analysis will be accounted for and discussed. The main differences in relation to other social and interpretative perspectives will also be outlined. Furthermore, in chapter 5, the methods used to conduct the empirical study will be accounted for.

Thereafter, an overview of the development of the Swedish welfare state and the conditions for the labour market will be presented as a background and introduction to the preconditions for the Establishment Programme and the empirical study conducted through interviews and observations. Statistics about the refugee crisis as well as the different elements of the Establishment Programme will also be presented and described in more detail. All of the above will be outlined in chapter 6.

In chapters 7, 8, and 9, the empirical study conducted through interviews in the Establishment Programme at SPES will be accounted for: First with a focus on the expectations to perform concerning the individuals enrolled in the Establishment Programme (chapter 7), second with a focus on the performance of the Team under study and their internal discussion on
performance (chapter 8), and third by these two perspectives being intertwined in accounts of how performance was managed with a focus on the more subjective side to the management of performance (chapter 9).

In chapter 10, the empirical study will be analysed through the concepts of responsibilization, commodification, alienation, and reification. The first one will connect the study to the emerging field of accounting and immigration, and the other three will provide an analysis from a Critical Theory perspective. The analysis chapter will be followed by a discussion that relates the study in this dissertation to a more general discussion on critical accounting studies, especially so on performance management. This will be outlined in chapter 11. Lastly, chapter 12 will present the main conclusions made from this study, the contributions to extant research and provide suggestions for further research.
2. Literature Review

The demand to perform and continuously work for improved performance is a prerequisite for striving in contemporary neoliberal and capitalist society (Brown 2015). There is an underlying assumption in both private and public organizations that we need to strive to perform better and create more value, regardless of whether that value is financial, social or green. That means that, no matter what it is, it never seems to be enough.

When it comes to individual performance, there are rigid systems into which the performance of individuals is managed through organisational processes in various organizational contexts. As members of contemporary capitalist society, we are constantly exposed to messages of how we can come to live a better, more successful, and thus a more valuable and meaningful life. Our value of just being human beings does not seem to be enough.

This chapter will provide a review of the accounting literature in the area of performance management. It is a wide concept that spans the financial performance of an organization, management accounting techniques expected to improve internal performance, individual performance, and the overall social and societal expectations that all individuals perform to the best of their ability. The aim of this chapter is to introduce the reader to the theoretical field of performance management by accounting for the development of the social and critical strands of this research field. Starting from a functionalist and positivist perspective, normative assumptions will first be described in order to later be positioned in a more critical context.
The chapter will be structured as follows. First, a rather general and descriptive perspective of performance management will be outlined, and the development of a more social side of accounting will briefly be presented. Second, more critical strands of research that consider accounting techniques to be powerful tools in the exercise of power and surveillance will be outlined and discussed. The context of accounting in the public sector under the influence of a neoliberal development will then be presented, and the concept of responsibilization will be discussed in relation to the expectations on individuals and non-state organizations to perform. Third, the emerging field of accounting and immigration will be introduced and discussed. Lastly, a few concluding comments will be made to reflect and highlight the main points of the chapter.

2.1. Performance subject to management and control
The processes and techniques for how to organize, manage and control the performance of organizations and the people within them are widely collected under the concept of performance management. In accounting literature, this is usually referred to as the processes that are part of the strategic work on the management level, where the intended and expected (financial) results shall be prepared, decided on, budgeted for, and then followed up in order to be analysed, reviewed and rewarded (e.g., Ahrens & Chapman 2004, 2007; Brignall & Modell 2000; Broadbent & Laughlin 1997, 2009; Neimark & Tinker 1986; Smith 1993). In this sense, performance management is often described and assigned as the work of those in top management and the controller(s).

From a management accounting perspective, the aim of performance management is to influence members in ways that ensure that they behave and
perform in a way that ensures that the strategic vision of the organization can be realized and the (financial) goals can be met within a given time frame. In a wider internal organizational sense, and in a socially practical way, performance management relates to the processes and systems through which organizations communicate the goal and vision to their employees with the intention to convince them to adopt the goals of the organization as their own (e.g., Ferreira & Otley 2009; Kaplan & Norton 1996; Townley 1996). The accounting techniques used to stimulate such behaviour range from budgets, return on investment calculations and different types of performance indicators and ratios (Kaplan and Norton 1996; Kurumäki & Miller 2006). Hence, the overarching goals of the organization, may they be political, financial, social or green, are usually translated and divided into more comprehensive goals adjusted for the various parts and sections of the organization as well as for individual employees. Moreover, the indicators and techniques used to measure the performance are usually expected to be realized within time specific periods – they may be months, quarters of a year, half-year or annually. That is, they are summarized and commensurated in order to be reported to various stakeholders, both external and internal, not least to members and employees.

All these aspects of expectations, goals, follow ups, time frames and results are important in the role of what is usually referred to as performance management systems (PMS). These systems are manifestations of how performance is to be organized, managed and controlled (Ferreira & Otley 2009), but they can also be referred to as the technical systems into which certain activities and tasks are to be registered, analyzed and serve as a basis for performance evaluation.

In traditional and functionalistic accounting literature, these systems are often portrayed as rather non-complicated tools that enables control and
management of desired execution of operations, activities and financial results (Neimark & Tinker 1986). It was not until the 1980s that accounting research started to show interest in the social effects of the use of accounting techniques and how they were taken on by the organization’s employees and members, although not necessarily by specific individuals. There was, however, an acknowledgement of the social processes of, for example, the exercise of power taking place, and most importantly, that accounting needs to be studied “in the context in which it operates” (Hopwood 1983).

Within the field of studies that has emerged since then, the so-called social and critical “project” (Roslender & Dillard 2003), the phenomena under study relates to these social connections and what kind of effects accounting appears to stimulate in an organisation. That is, that they are not necessarily connected to rational economic activity and results. “The project” has developed over the years, aiming to be critical towards the functionalistic idea that accounting is a neutral and apolitical science, and by bringing in more sociology oriented ideas and theories, the field has become more interdisciplinary and perspectives have changed (ibid).

While not belonging in the most critical fields of accounting research, one particular field of study that presumably aims to acknowledge the social processes in contemporary organizations is that of “enabling and coercive control” (Adler & Borys 1996; Ahrens & Chapman 2004, 2007; Wouters & Wilderom 2008, Wouters & Roijmans 2011; Jordan & Messner 2012; Carlsson-Wall, Goretzki, Hofstedt, Kraus & Nilsson 2022). It is a stream of research that aims to study how processes of formalization and control of organizational activities are interpreted by the employees in terms of enabling their work situation, or if it has a coercive effect (Englund & Gerdin 2015). That is, the object of study is not the processes per se, but attention is directed towards those who are exposed and subject to control (Catasús & Cäker 2020).
Starting from a functionalistic perspective, Adler and Borys (1996) argue for an effect on the attitudes among employees through the formalization of contingency work in organizations. They theorize the idea that management control systems might be perceived by employees to be either coercive, that is a way for senior management to control employees through static processes with little room for flexibility, or enabling, where the processes in place help the employees (in most cases middle managers) perform their work in more satisfying ways. The development that has followed in the accounting literature has changed the discussion to how PMS can for the most part be designed to be considered enabling, as such systems presumably would benefit both the top management and be more attractive and reasonable or the employees (Ahrens & Chapman 2004). An important feature is then that the employees understand the features of the control systems they are expected to be willing to act in accordance with, rendering the effect of the systems being enabling for management and their employees. Moreover, Ahrens and Chapman (2004) conclude that this means that the concept of enabling control can bridge the traditional dichotomy between “mechanistic control aimed at efficiency and organic control aimed at flexibility” (2004:298).

Wouters and Wilderom (2008), on the other hand, focus on a more experience-based view of developing an enabling PMS. Emphasising the difficulties brought about by incomplete performance measurements, they are concerned with the local knowledge and expertise in the development of performance management and measurement systems. Incomplete performance measures are referred to as measurements that insufficiently take important aspects into account, or measurements that are incomplete, resulting from trade-offs on different variables such as lead-time and costs. They suggest that an enabling PMS is possible to develop when the organization puts an effort into identifying, evaluating, and consolidating local knowledge already existent within the organization in the development process. By involving both the
managers and employees of a logistics department in the development process, they aimed at constructing an enabling performance management with a high validity of the measurements for the employees. Thus, while the aim is argued to take the perspective of the employees into account, the underlying assumption is still to stimulate a management perspective in which the main idea is not the well-being of the employees but a way of making them work harder and managing their performance and their work in a way that is beneficial for the company.

This brings us to the important differences in perspective between the traditional and functionalist accounting literature and more critical strands of social science research. As was presented in the introduction, Burawoy (1979) shares an illustrative example by arguing that instead of asking ourselves “Why don’t the workers work harder than they do?”, we should ask ourselves “Why do they work as hard as they actually do?”. Negating the possibly benevolent features of an enabling performance management, there is more critical accounting literature that highlights and problematizes the social sides of performance management and the use of accounting techniques in various organizational settings. That stream of research will be presented in the next section.

2.2. Critical accounting studies in organizational settings and processes

The functionalist perspective of accounting and performance management presented in the previous section portrays a management perspective aiming at maximizing results and profits through stimulating the performance of the employees. More critical strands of the accounting literature refer to the processes of managing and controlling performance as processes of disciplinary actions. That is, ways of exercising surveillance of the individual,
governance and control (Cooper & Hopper 2007; Miller & Rose 1990; Roberts & Scapens 1985; Rose & Miller 1992, Townley 1996). In this stream of research, the focus on the individual within this system transfers the presumably benevolent intentions of a performance management system from a financially rational system to that of an exercise of power. That is, power that is used in ways that are not always well-intended, nor rendering positive or motivational effects on employees and other members of the organization. Critical accounting literature focusing on the individual has been heavily influenced by Michel Foucault’s theorization of governmentality (e.g., Hoskin & Macve 1986; Miller & O’Leary 1987; Miller & Rose 1990; Rose & Miller 1992; Townley 1996). The Foucauldian governmentality perspective has been prominent for about thirty years and will be accounted for in greater detail in the next section.

A common assumption in sociologically informed accounting research, even in the critical literature, I argue, is the idea of a rather rigid environment made up by the structures of the organization, in which performance and individuals indeed need to, and can in fact be, controlled. The traditional “orthodox” accounting literature has been criticised for regarding performance in itself as something rather non-complicated (Neimark & Tinker 1986) through the argument that “Society is seen as being comprised of independent, freely contracting individuals, whose initial endowments are individualistic, asocially and irrelevant to the contracted outcomes, and conflict is viewed as an equilibrating process” (p.369). The taken-for-granted need for these rigid systems are neither challenged nor questioned to any particular extent.

Accounting research presumes a position in which the organization is in fact in place and where performance needs to be prescribed to show a way for how this could or should work efficiently. While accounting research is overall concerned with a variety of areas, it most often takes its starting point in
accounting techniques or the work of accountants (Chiapello 2017; Cooper 1997). However, in the critical Foucauldian inspired literature, the individuals in organizations, may they be private or public, are also taken into account. Below, this will be addressed in terms of surveillance and control.

2.3. Performance management as surveillance and control

Regardless of organization, the performance management process and the processes of managing performance at the employee level refers to the ways in which the individual is managed, measured, evaluated and rewarded (e.g., Ahrens & Chapman 2004, 2007; Brignall & Modell 2000; Broadbent & Laughlin 1997, 2009; Neimark & Tinker 1986; Smith 1993). Or indeed punished or sanctioned (e.g., Annisette & Trivedi 2013; Lehman et al. 2016). Usually, the process of the overall performance management, in the widest sense of the definition, involves managers, team managers, sections, units, a wide range of hierarchical levels, result units, positions, budget groups and ultimately the lowest level employee. That is, the parts of what we usually call a business organization.

Academic accounting literature ascribes the responsibility for the various parts of performance management to individuals on the management level as well as to the controller (Chiapello 2017). In practice, this process involves the employee in relation to the closest manager and sometimes the HR department. That is, with regards to salary, rewards and the development and evaluation of individual goal-setting. Nevertheless, the academic accounting study object can be argued to more often being focused on the system of control itself than, for example, that of the psychological elements of motivation.
As a response and an alternative to the traditional view of accounting as a neutral science, language and technique, social and critical studies in accounting research have emphasised how the implementation and use of various accounting techniques affect the organizational and societal context in which it operates (Hopwood 1983; Laughlin 1987; Neimark and Tinker 1986). One of which is the public sector that has changed through neoliberal reforms and the regime of New Public Management (NPM) (e.g., Hood 1995). For the last three decades, critical accounting research on neoliberalism and its effects on the public sector setting has been heavily influenced by a governmentality perspective (Chiapello 2017; Tinker 1999). Building on the theorization of Michel Foucault and his lectures at Collège de France in 1978/79 (Foucault 1979/2004) on governmentality and *biopolitics*, this stream of research exposes the relationship between the citizen and the state.

The critical accounting field can be argued as having been predominantly influenced by the reading of Foucault by Rose and Miller (1990/1992). They discuss the governmentalization of the state in terms on how the political ideals of caring for citizens in turn requires a responsible behaviour from the citizens themselves. Miller and Rose (1992) argue that governmentality is not about social control, but more a perspective of “calculated administration” (p. 175), which involves “diverse aspects of conduct through countless, often competing, local tactics of education, persuasion, inducements, management, incitement, motivation and encouragement” (p.175).

If social control by and large can be argued to refer to the structures concerning the socialization of accepted and non-deviating behaviour, governmentality implies indirect governing at a distance enabled by accounting techniques. Thus, it is a technology through quantitative performance measures in which territories, that is, spacially defined areas, but also groups as well as individuals, are made into calculative and
calculating selves (e.g., Chiapello 2017; Power & Miller 2013; Rose 1991). Through classification and categorization, individuals are made possible to compare not only for the state or for the organization; it is also possible and even encouraged for individuals to compare themselves to others (Rose 1991; Rose & Miller 1992; Townley 1996). The social structures imposed on individuals in a neoliberal society thus require individuals to perform “the best they can”, implicitly as well as explicitly. And they are expected to become what Foucault refers to as entrepreneurs of the self(ves) (Chiapello 2017; Cooper 2015; Foucault 1979/2004).

The concept is used in a variety of academic research streams, but in essence, the Foucauldian accounting literature refers to it as a process in which individuals depend only on themselves and how they through the calculative processes become economized subjects managing themselves and their performance in accordance with societal standards and norms. These subjectivizing effects on the individual organizational member has become particularly clear under neoliberalism and in the governmentality-inspired accounting literature (Cooper 2015; Rose 1999; Townley 1996). The concept of the entrepreneurial self is used in much critical accounting literature and has come to be an expression that in many ways illustrates the demand for individuals to perform. Not only in organizational settings; rather, it follows a common way of looking upon contemporary society in which “everyone” indeed needs to be, and appears to have the means to be, an entrepreneur of the self.

In formal organizational settings, the management of valuable performance is ensured and exercised through the examination of performance on various levels. In relation to individual performance, it also builds on the more or less deliberate giving of accounts. Townley (1996) discusses this process through the crucial testimonies given by individuals for the assessment of their
performance given to superiors and supervisors. The testimonies can be grounds for encouragement and improvement, but also potentially for control and sanctions (Foucault 1975; Lehman et al. 2016). In the governmentality literature, the testimonies made by individuals are referred to as *confessions*. Similar to the confession made to priests in the Catholic Church, the subject becomes accountable to not only what has been performed, but also the level of performance he or she admits he or she is aiming for in future activities (Townley 1996). The individual giving a confession (an account) becomes a subject of governance based on his or her own account. Foucault (1975) describes this type of confession in terms of the *subjectification of the self by self*. That is, a process in which the individual exposes themselves, and also the unintentional ways of exposing oneself and making it possible for the counterpart to hold one accountable for something one has uttered, while framed as a benevolent way of just making conversation.

In her text on individual performance, Townley (1996:566) moreover argues that:

> “Although accounting and performance measures are introduced with the intention of increasing organizational visibility (…) arguably this visibility achieves greatest effect if it can extend to percolate down to individuals, rendering their ways of behaving and thinking visible as well”.

Through the giving of accounts, and in combination with various accounting techniques, individuals are thus made visible, examined and compared. These “greatest effects” are connoted critically by Townley (1996) and interpreted as a means for organizations to control their employees and their performance that is not in the best interest for the individual. Nevertheless, the giving of accounts is also represented in more formalized structures through information given to the state about oneself from which an individual can either be of service or potentially be used as a control mechanism.
Graham (2010), for example, illustrates the subjectivizing effects of the social security number in turning all citizens into separate cases. The function of being “a case” with a public agency, and to have your obligations examined, is also a way of becoming visible to the state through accounting and confession (Bujaki et al. 2017). In practice, this accountability and responsibility can also be represented through, for example, tax return statements (Bujaki et al. 2017), real estate tax payments (Wynter & Oats 2018), pension programmes (Graham 2010), and/or related to one’s citizen status (Lehman et al. 2016).

The influence of accounting techniques in everyday life produces ideals and expectations that follow individuals from birth and all through life (Hoskin 1994). They are not necessarily bad, but the critical accounting literature highlights how the use of accounting techniques makes control at a distance possible. In order to illustrate how and why these performance management techniques are regarded to be problematic, the next section will describe the development of these aims of efficiency in the public sector setting.

2.4. Capitalism in a context where it does not belong – The marketization of the welfare state

In critical literature on performance management in the public sector, the rationale of managing, controlling and foremost measuring performance and ultimately behaviour is argued to have been affected by the neoliberal agenda that has characterised the public sector in developed welfare states in recent decades (Brown 2015; Fraser 2016; Lapsley & Miller 2019; Modell 2001; Wickramasinghe, Cooper & Alawattage 2021), not least through the concept of New Public Management (NPM) (e.g., Hood 1991, 1995; Modell 2001). In essence, this literature is critical towards how the marketization and privatisation of the public sector through the reforms of Margaret Thatcher in
the UK in the 1980s and 1990s and Ronald Reagan in the US has created new standards, rules and routines in the modern welfare states (Annisette, Cooper & Gendron 2017; Cooper & Hopper 2006; Hopper & Bui 2016).

Literature critical of NPM argue that the public sector has changed from being one of quality in the name of the citizens to another under the same demand of what is considered valuable performance in all other sectors. It portrays how new requirements on efficiency necessitates that accounting techniques and performance measurements and performance management be used, and the main critique concerns how this has changed the relationships from one of social security to that of a market rationale following capitalist profit maximization ideas and ideals (Brown 2015; Fraser 2003; Fraser and Jaeggi; Cooper 2015; Graham 2010).

Paradoxically, even in the public sector setting, individuals that are subject to aid and support from public authorities and welfare schemes are expected to perform in ways that produce return on themselves as human capital. The neoliberal rationale in a complex way expects the individual to make sure not to be dependent (financially) on the welfare state - while at the same time being under tight control of the same (Brown 2015; Cooper 2015; Hoffmann Birk 2018).

Thus, shifting focus towards the outcomes of governmentality in a neoliberal state, governmentality can be analysed as the expectation on individuals to perform and the tight control and audit practices used. Several social science fields conduct these types of analyses through the concept of responsibilization. In the next section, the concept of responsibilization will be presented and discussed in relation to the expectations on individuals to perform.
2.4.1. Responsibilization – performing for the state

“In a nutshell, it may be said that, while obedience has been the practical master-key of top-down bureaucracies, responsibility is the practical master-key of governance”

Shamir (2008: p.4)

It has been argued above that a central notion in critical accounting literature, and especially the literature on governmentality, is the enabling of subjectification processes that make the individual calculable, comparable and visible to the organization or state (Chiapello 2017; Power & Miller 2013; Miller & Rose 1992; Rose 1991). Through examinations and confessions, the individual’s intended as well as executed performance is made visible and assessed (Foucault 1975; Townley 1996). A concept within the governmentality literature throughout various social science disciplines that defines and conceptualises the horizontal and vertical transfer of the financial and social responsibility to perform is the concept of responsibilization (Bay 2011; Brown 2015; Lehman et al. 2016; Shamir 2008; Wakefield and Fleming 2008). Wakefield and Fleming (2008) define responsibilization as:

“a term developed in the governmentality literature to refer to the process whereby subjects are rendered individually responsible for a task which previously would have been the duty of another – usually a state agency – or would not have been recognized as a responsibility at all”

Rose (1999) argues that accounting has played a special role in the enabling of responsibilization in the development of the neoliberal society in which we live. Through accounting practices, an organization or state can classify and categorize not only financial transactions, but also most types of activities, and even humans. Classification and categorization then enables control to be exercised and allows for responsibility to be transferred to specific territories, groups or individuals (Ibid, Hoffman Birk 2017).
As such, the concept of responsibilization is the link between the process of transferring responsibility, on the one hand (Shamir 2008), while emphasising the role of accounting in making organizations and individuals visible to the state on the other. In practice, this is realised by the giving of accounts, through the counting of activities and capabilities, as well as the assessment and audit processes carried out by various state organs (Townley 1996; Brown 2015; Cooper 2015; Lehman et al. 2016).

Responsibilization differs from descriptions of formal power structures, discipline and compliance in that it also includes a moral burdening of the subject (Shamir 2008; Brown 2015). There is an assumption and an expectation that those being responsibilized have “reflexive moral capacities” and that they therefore are both aware and understand this process they are in. This expectation on reflexivity is, argues Shamir (2008), what makes neoliberal responsibilization unique.

Following Selznick’s definition of responsibility, Shamir (2008) argues that in contrast to compliance with rules, responsibility “presupposes one’s care for one’s duties and one’s un-coerced application of certain values as a root motivation for action” (p.7). Therefore, it is argued to transfer the responsibility of performance in terms of investing (in) oneself as human capital (Cooper 2015) and being entrepreneurial in order to thrive and even survive in a neoliberal society. Brown (2015) considers responsibility to be the ultimate manifestation of human capital in contemporary neoliberal society where the individual is considered the “only relevant and wholly accountable actor” (p.133). In recent years, this concept has been used in societal examples where individuals as accountable actors have emerged. One such example is in relation to immigration, and recent studies in governmentality inspired accounting literature that touch on this subject will be presented below.
2.5. Accounting and immigration

In the literature on critical accounting research, there is now a field concentrating on accounting and immigration (Agyemang & Lehman 2013; Annisette & Trivedi 2013; Bujaki et al. 2017, Lehman et al. 2016, Gilbert 2020). In this field, empirical studies are conducted to analyse how “advanced capitalist states” (Lehman et al. 2016:44) valorise the performance of individuals and use their information as control mechanisms to grant citizenship (Lehman et al. 2016) and establish expectations and accountability in line with integration policies (Annisette & Trivedi 2013; Gilbert 2020). Moreover, these studies also examine how the potential care for the individual helps in enrolling them in capitalist societal structures through financial debt (Gilbert 2020). Through the concept of responsibilization, these studies analyse how the state transfers the responsibility for matters concerning immigration onto individuals (often the immigrants themselves) and non-state organizations. In this section, a review of these studies will be presented with regard to various uses of performance management and accounting techniques in neoliberal and developed welfare states.

2.5.1. Accounting for immigrants

In an empirically rich study, Bukaji et al. (2017) offer a perspective on how one becomes visible to the state due to the formal process of working and paying taxes. They account for the life story of a Hungarian immigrant couple in the US through an extensive analysis of their income tax return papers for a period of over 50 years. The empirical material reveals the various processes of the couple arriving in the US as immigrants, starting a business, starting a family, buying and building property, and finally retiring. The rigorous reporting forms enable, they argue, processes whereby tax income papers become a means by which the individual’s identity is both constructed and governed in relation to the state. They moreover emphasise how the social
categories of ethnicity, class, age and gender are made visible through these tax returns.

The main contribution of the study is arguably the rich empirical material showing how accounting techniques make the individual calculable and visible to the state. However, a more critical analysis of their study finds the processes of how accounting not only makes individuals visible to the state, but also the opposite. Bujaki et al. (2017) lets the reader know that the woman in the couple, the wife, worked in her husband’s company, but was not paid a wage for her first thirty years in the US. Therefore, she on the other hand was not registered in any tax papers. Indeed, it was not until she became a widow that her need for the social insurance “wife wage” made her visible. Thus, the husband of the couple managed to construct his identity through being a thrifty person caring for and supporting his own family, and he managed to reinstall the identity he had lost when becoming a refugee through working and paying taxes in this new country. The wife, on the other hand, was only made visible when she needed help from the welfare state as a widow. This detail is treated as a kind of a side story while putting the man of the household at the forefront as the breadwinner of the family. Nevertheless, by doing that, the study arguably becomes important in showing the effect of formal accounting techniques, in terms of how one becomes a worker, in making someone visible to the state, while at the same time making another invisible, or at least non-visible. More critical perspectives are offered in the majority of studies in this field, however, and some of them will be accounted for below.

A critical perspective of surveillance and control in relation to responsibilization is attended to more explicitly in the extensive study of immigrants in three countries by Lehman, Annisette, and Agyemang (2016). In their study, they show how the individual immigrant through audits, examinations and confessions (Townley 1996) is subjectivized in a sense that
benefits the regulations of the state. The authors discuss the responsibilization of corporations and immigrant workers in the US, universities and individual students in the UK, and individuals before entering Canada. The authors themselves argue that the three cases are very different from each other, and they aim to highlight how the disparate situations that include neoliberalism, the state, and immigrants can play out. A descriptive presentation will follow below.

In their US case, Lehman et al. (2016) describe how the US agencies target workplaces that, to a large extent, employ immigrants from Latin America. They also demonstrate that the ideals of efficiency in controlling, auditing and punishing individuals is the most clearly illustrated new “given” in US politics. As such, it is arguably the most explicitly offensive case of immigrants in relation to the state within this field of research. According to US law, all employers are obligated to keep a record of their employees’ immigration status. That means, argues Lehman et al. (2016), that the responsibility of making sure that those who work in the US are actually doing so legally means that such information must be shared between state and non-state organizations. In essence, that means that even private companies are made responsible for upholding US immigration policy. Nevertheless, it is not only the policies that affects the surveillance of upholding of the law. The authors describe how the political rhetoric and control processes regarding immigration and immigrants changed after the September 11th attacks in 2001, resulting in tighter controls and more punitive actions. “Governance by audits” became, according to Lehman et al. (2016), “operationally effective as a responsibilization resource” (p. 51). One such example is the extensive actions taken by US authorities to find and report illegal immigrants, making individuals responsible for being prepared to prove their citizen status at all times. This, it is argued, leads to self-surveillance and alienation in society for a large group of people who indeed are legal immigrants. The extensive audit
and control of employers, as well as employees, not only has the effect of disciplining and punishing actors in these settings. As Lehman et al. (2016) ultimately argue, it affects the everyday life of immigrants overall. The consequences for Latino workers, for example, and especially the women, is a feeling of always being suspected to be doing something wrong, even though they have the right papers. What is worse, according to the authors, this reinforces the picture of tensions in relation to the police, and that in turn has effects on the individuals as it also proves that Latino women are less prone to report other crime, not least domestic abuse, and that children become afraid of the police.

In their UK case, Lehman et al. (2016) discuss how the tracking of foreign (non-EU)\(^3\) students in the UK have made universities responsible for reporting the absence of students accepted into courses and resulted in tight control by government agencies. The aim of making universities responsible for reporting absence was to make sure that individuals who have been accepted into studies in the UK actually fulfilled their studies and did not reside in the country without doing so\(^4\). For Lehman et al. (2016), the responsibilization process is thus not a transfer of responsibility between the state and the individual, but more of a horizontal transfer or responsibility from one state agency (the UK Border Control) to other state and non-state agencies (i.e., universities).

In 2012, it was demanded that London Metropolitan University report measures of attendance for campus teaching to the UKBA\(^5\). The failure of the university to do so, however, resulted in a situation where 3,000 students had

---

\(^3\) Their study was conducted while the UK was still a member of the European Union (EU).

\(^4\) There are financial incentives for both universities and the state to both accept and sponsor foreign students. In fact, the estimated income stream for universities that accept foreign students was £13.9 billion in 2012 (Kelly et al. 2014 in Lehman et al. 2016).

\(^5\) United Kingdom Border Agency
only 60 days to find another university to study at, or else they would be deported. Hence, the university had been responsibilized and failed, but the consequences for the many students were devastating.

Lehman et al. (2016) provides accounts and counter accounts showing several examples of students whose families have sold everything they owned in order to give one child the opportunity to study abroad. The decision made by the UKBA was thus devastating for students who had indeed complied with the rules. The political logic here is the starting point for a reasonable argument. The UK, like other countries, needs to be sure that those who immigrate to their country are there for the right reasons and that they are doing what they have told the state that they were planning to do. But the question posed by Lehman et al. (2016) is whether that responsibility should or could be given to the universities.

Following the logic of how the responsibility that “used to be that of the state” (Shamir 2008) is here transferred to other bodies, Lehman et al. (2016) show how other neoliberal effects in society, such as the increasing business-like relationship between the citizen/resident and the state, is paradoxically bypassed here. They conclude:

“Neoliberalism which arguably focuses on the individual student as a consumer, in this instance did not seem to do this (Paisey and Paisey, 2006). On the contrary the students were “scapegoated” (Longazel and Fleury-Steiner, 2013, p. 361) for the failure of a system of control and stood to be criminalized.”

(Lehman et al. 2016: 59)

While these two examples show how state authorities use accounting and auditing techniques to control the performance of those who are already in the country, performance measures and responsibilization are also used in the processes of trying to get into, or even to become, a citizen of modern welfare states. Below, the examples from a Canadian context will be presented.
The requirement to receive a residence permit in Canada is preceded and evaluated by a rigorous points system. Canada has applied this system since the 1960s in an effort to welcome and attract “skilled workers” that complement the Canadian workforce (Lehman et al. 2016:60), and it is subject to several studies in critical accounting research on immigration (Anisette & Trivedi 2013; Gilbert 2020; Lehman et al. 2016). Thus, this points system not only applies to those wanting to immigrate to Canada as a means to find a better life and opportunities for themselves and their families, they are also the result of a crying need for professionals and specific groups of academics expressed by the state itself.

By assessing the level of education, language skills, work experience, age, arranged employment and adaptability as a basis for being granted citizenship, the rigorous process is assumed to attract and only grant qualified applicants a resident’s permit in Canada. These qualifications show the neoliberal ideals of performance, but also uphold morals that signify the neoliberal society of the West and Global North. Thus, in line with the moral practices of responsibilization described by Shamir (2008), the idea is that the individuals who are granted the permit will also be individuals that (have proven that they) are able to take care of, and provide for, their own families as well as their own socio-economic situation. As such, they are expected to not only prove how they can be an asset to society, but also ensure that they will not be a burden, while the presumed idea of such a rigid system with an explicit intended benefit for the country would rationally represent an opportunity for the individual to expect to find a job. That, however, has proven not to be the case.

---

6 In this particular case, the individual is thus assessed, made calculable and comparable (Rose & Miller 1992) before being granted a resident permit. As such, the state responsibilized the individual with the very notion of having to be able to provide for themselves, and it must be assessed even before they enter the country. Thus, it is a way of making not only an account, but a testimony of what one is capable of if one is just granted a resident permit.
Despite passing this test of being a presumably “suitable” citizen, conforming to and complying with all the quantitative measures set by the state, several studies in this field show that the situation for the individual immigrant turns out to be far worse than they would have hoped. Annisette & Trivedi (2013) conducted a wide survey-based study on Indian Chartered Accountants who had decided to relocate to Canada. As a means to meet the high demand for chartered accountants, Canadian public agencies run extensive information campaigns in order to attract “skilled workers” to relocate to Canada. As such, in the communication from various parts of public administration there is a positive approach to the immigrant finding a job once he or she has immigrated. The requirements were tough, but the costs for relocating were high.

Annisette & Trivedi (2013) show through a vast number of empirical accounts that Chartered Accountants having worked for one or two Big 4 firms in India, but also predominantly in the Middle East, are not considered qualified when applying for jobs in Canada, often with reference to their not having any experience of working in Canada. Thus, despite the rigid assessment requirements installed by the state as a means to assure future performance, other societal functions still hinder the individual from performing in a way considered valuable by both themselves and society. In line with these findings, Lehman et al. (2016) show how medical doctors relocating to Canada face the same challenges. They point to the fact that while there was a national shortage of 4 000 medical doctors at the time of their study in Ontario alone, 3 000 medical immigrant doctors could not find a job (p. 67). The consequences of first making the individual responsible for meeting all these requirements, only to in the next step of the process force them to face a different reality, creates a situation where they do the best they can while also trying to keep as much of their (professional) identity as possible. What differs between these studies on professionals relocating to a new country and the
other examples above is that they start from the initial point of the immigration process, where the process of accounting for immigration starts already before the individual is allowed into the country. And also, of course, that the groups being responsibilized and then marginalized belong to professions that usually would not be considered other than privileged.

The empirical study in this dissertation is concerned with the processes within the two-year Establishment Programme for people who have arrived as refugees in Sweden. In contrast to the examples above, it will be directed to an analysis of individuals in a different type of marginalized position. It will (mostly) attend to the situation of individuals that do not have education or previous work experience when trying to establish themselves on the Swedish labour market. While the examples from Canada above are concerned with processes or integration and establishment once the person has gone through the immigration processes, there is another Canadian example in the literature on accounting and immigration, which in line with the empirical study to be presented in chapter 7, is more focused on the situation for people who have arrived in Canada as refugees. This study will be accounted for below.

2.5.2. Accounting for refugees
Canada’s geographical position results in their system for welcoming refugees to be different from other countries. In order to immigrate as a refugee to Canada, the Canadian state offers a loan to refugees before they “accept” to go to Canada. The loan is to cover the individual’s flight and other travel costs. That means that if a person who has the status of a refugee is “welcome” to go to Canada, the Canadian government pays for the flight, but a portion of it is taken up as a loan by the individual (Gilbert 2020). This stands in stark contrast to the situation in Europe in 2015/2016 where people fled in unsafe rubber boats over the Mediterranean Sea, or, where there are land borders to cross by foot, by car or by train.
The system of the giving out of a loan, argues Gilbert (2020), is significant for contemporary society. Following Lazzarato (2012, 2015), she argues that we are now living under financialized neoliberalism, which in turn is a starting point for an argument that the labour market and society in general is not made up by relationships of workers and employers. Instead, she argues that the financial world is a world that catches people in the relationship of debt, and that is what signifies the transactional relationships of contemporary society. Drawing on Bay (2011 and 2018) and Bay, Catasús and Johed (2014), she argues that by enrolling refugees in the relationship of debt, the state not only assess the individual and makes them visible to the state, but becomes involved in the everyday accounting and life of the citizens. That is, it is a process of responsibilization where the state renders the citizen responsible for financial matters closely connected to their everyday lives that they do not have the right means to understand or handle. In line with Bay (2011 and 2018), Lazzarato argues that the financialization of private life expects and even forces the individual to act as an accountant.

Moreover, Gilbert (2020) argues that the very concept of debt is new to many of the people who come from countries or social classes where debt has never been an option. Through counter accounts by refugees in her study, Gilbert (2020) shows how confusion in the state of urgency results in the individuals taking on help from the Canadian state without fully understanding that they had committed to a loan. As a consequence, the feeling of being in substantial debt characterized the individual’s first time in Canada, with anxiety about how they would be able to pay it all back.

Herein lies an important difference in relation to the studies referred to above. Gilbert (2020) shows on various levels why immigrants are in vulnerable positions. In contrast to the other studies, they are refugees who have fled war in their own country. The decision to leave is perhaps
a rational one, but it is not an intentional act of moving or relocating to a new country. Even though the other studies referred to above might have an element of looking for a brighter future elsewhere, they are still people who have an educational capital and through that a certain status in society. Gilbert (2020) shows how the individual is not only in a vulnerable position by being a refugee, they also belong to a lower social class, and their acceptance of taking on a financial debt as a solution for their urgent situation is based on chaos and necessity. That does not take away the vulnerability from other examples, but it portrays the influence and power of the state, which I think requires a deeper and even more critical analysis. Such a perspective will be attended to in the next chapter. Here, Gilbert (ibid) demonstrates that by lending people money for the transfer, the Canadian state not only ensures that refugees are enrolled in the capitalist system, but by transferring the responsibility of financing their own lives even before they enter the country, they fail to take responsibility for the welfare of their (new) citizens.

The studies referred to in this section have shown how state agencies in an attempt to uphold national immigration policy take explicit actions to not only audit the bureaucratic administrative process but also have significant effects on immigrants’ lives overall. While the individual’s own responsibility for the socio-economic circumstances is an underlying assumption in a neo-liberal society, being an immigrant is according to the authors inevitably a marker of social disadvantage (p.43).
Agyemang and Lehman (2013) argue that immigration, while previously a neglected area of research in critical accounting, has a large potential as it addresses many of the pressing issues of modern states. Immigration in terms of wanting to attract skilled professionals, as well as the large streams of refugees that came to Europe and the US over the last decade, manifests how accounting can contribute with various perspectives concerning reasoning on “costs, benefits, risk, and control” (Ibid 2013:261). But also a critical perspective on what it means to perform.

Rather than a situation in which the neoliberal agenda transfers responsibility to the individual in terms of, for example, making important financial decisions regarding one’s pension (Bay 2011), or the important development of CSR agendas for companies, the literature on accounting and immigration emphasises how such responsibility not only changes the behaviour of individuals, but also demonstrates how disciplinary and also punitive actions are exercised by the state on people who are already in vulnerable positions. As such, it not only affects their everyday lives, but ultimately their whole essence.

2.6. Concluding Comments
In this chapter, the social and critical perspectives on accounting studies have been introduced. The differences from functionalist ideas assuming accounting to be an apolitical and neutral science have been illustrated through the social and critical streams that address the subjective perspective of accounting in general and performance management in particular. The critical literature based in Foucauldian perspectives on governmentality and its impact on what has become called critical accounting studies has been outlined, especially through the concept of responsibilization and its influence on the emerging field of accounting and immigration. In contrast to traditional
accounting research, the critical perspective provides a rather dark side to performance management and the management of performance. It shows how the individual is exposed to surveillance, disciplinary techniques and governance at a distance (Cooper 2015; Miller & Rose 1990; Rose & Miller 1992; Townley 1996).

In the next chapter, the critical perspectives on performance management and the management of performance will be discussed in relation to the thought tradition of Critical Theory. It will provide a more radical critical perspective and discuss how the perspective of the individual can be analysed in relation to societal structures wider than that of explicit organizational processes or those of the state. It will be argued that critical accounting research should take on a more radical perspective that recognized the individual as part of a wider societal perspective of not only neoliberalism but also capitalism as an “institutionalized social order” (Fraser & Jaeggi 2018:52).
It was stated in the previous chapter that the demand to perform and to continuously improve one’s performance over time is a prerequisite to strive in our contemporary neoliberal and capitalist society. The management of individuals’ performance is conducted in our everyday private lives and in the organizational settings we engage, not least at work. The demands on the individual to perform and to sell their labour in an organizational and societal system that is built on capitalist rationale is not in any way a novel idea or problem. Indeed, it has been the topic for critical researchers for decades, and for radical thinkers for centuries. And if accounting techniques and performance management have sophisticated the ways in which the individual becomes calculable, comparable and visible (Bujaki et al 2017; Chiapello 2017; Power & Miller 2013; Miller & Rose 1992; Rose 1991), there have always been those who are outside of the explicit systems in which this can happen. That is, those who are not visible, not calculable, and those who thus cannot be compared. Or indeed, those that are made invisible, made non-calcuable, and those who are not regarded as comparable in the same ways as others. At least not in the normative way in which we describe and ascribe a social or financial value. They are marginalized groups that under the pressure of capitalist rationale are unable to show their so important value to society. That is, in a way that is convenient and fits the norms. The ones who are under real suppression and oppression, and who do not enjoy the privilege of the bourgeois norm. The ones who are there on exception.
In the previous chapter it was argued that even the critical accounting research in the governmentality literature refrains from taking the perspective of marginalized groups. If it instead can be argued to take on a bourgeois perspective that refrains from challenging and questioning the capitalist status quo, what is then the option if one wants to be radical enough to advocate for social change in a dissertation on performance management? Here, such a perspective will be taken on by using a theoretical framework of Critical Theory of the Frankfurt School. While all types of social science research require the researcher to be critically reflective towards previous research, and challenge assumptions, conclusions and methods (Alvesson & Kärreman 2011; Gendron 2018; Hopper & Powell 1985; Laughlin 1987), the Critical Theory perspective takes on a more radical approach. Critical Theory is described by Sherer (2009) as

“a socio-philosophical school of thought which is part of the tradition of the Enlightenment. CT’s basic concern is to analyse social conditions, to criticize the unjustified use of power, and to change established social traditions and institutions so that human beings are freed from dependency, subordination and suppression”

(In Alvesson et al. 2009, p. 30)

In this definition there is room for an analysis beyond processes in place to which individuals can feel that they belong and in which they are able to perform. It takes its starting point in the world being unfree (Marcuse 1964 in Groff 2014) but that we are not stuck in these processes, and that there is room for social change and emancipation. Critical Theory can be further defined as a band of sociological strands of thoughts building on Marxist critique on capitalist society, and the Marxist philosophy of historical materialism (Alvesson et al 2009; Burrell & Morgan 1979; Månsson 2012; Therborn 1976). The theoretical frames are used to analyse capitalism and neoliberalism by emphasising the asymmetric power structures of society, as well as its effects on marginalized groups and individuals (Fraser & Jaeggi 2018; Sherer 2009, Shearer & Arrington 1993). Like all critical research, it aims at giving
a voice to those who are not usually heard (Lehman et.al 2016), and while it
does not give “them” the final word, Critical Theory has been argued to “at
least give them the first” (McCarthy in Fraser and Jaeggi 2018).

Originating from the work of the members of the so-called Frankfurt School,
Critical Theory illustrate a Marxist perspective and critique attuned to a more
contemporary form of capitalism than that originally discussed by Karl Marx
(1867/1976). A critique on capitalism of today can indeed include a discussion
on struggle between the social classes, but the contemporary analysis of social
struggle also appeals to other forms of economic and social injustices, not least
in terms of gender equality, ecology, democracy and racism (Brown 2015;
Fraser & Jaeggi 2018; Honneth 2012).

In their contemporary discussion on Critical Theory, Fraser and Jaeggi (2018)
discuss the meaning of capitalism itself, how it has developed over time, how
it can be criticized, and how it should or could be contested. While
Horkheimer (1937), one of the founders of Critical Theory, argued that “the
critique in critical theory starts from the Marxist assumptions of labour as a
commodity” (in Groff 2014:205), Fraser and Jaeggi (2018) start their critique
from an assumption and definition that capitalism in itself is not only an
economic system, it is also an example of an institutional social order, “on a
par with feudalism” (p.52). Analysing the consequences and effects of such a
social order entails discussions on how the market shapes “a worldview” and
“a grammar” (p. 25). Their critique is much attuned to labour conditions, but
their perspective is also, like much critical literature on neoliberalism, of the
understanding that the capitalist “worldview” and “grammar” are universal
and occupy the way of living in large parts of the world (cf. Brown 2015). If
not explicitly, then through globalized trade or other effects based in capitalist
development. While aiming to refrain from a totalitarian view of society under
capitalism, they use this description to take a stand and prove a point from which their critical analysis can start.

In this chapter, Critical Theory will be presented as the theoretical in this dissertation. Starting from a description of its Marxist origins, this chapter will then account for more contemporary writings criticising the underlying assumptions of capitalism and its effects on humans, the economy and ecology. By referring to classical Marxist concepts such as commodification, alienation and reification, this chapter will look upon performance in terms of wage labour as being part of a larger societal perspective in which individuals (still) are cogs in a larger capitalist production process. Neoliberalism will be considered to be a phase of capitalism (Chiapello 2017), thus implying that even though we are now in a societal system in which capitalism itself has become an “institutionalized social order” (Fraser & Jaeggi 2018), there is both a need and a possibility for social change to come about in the future.

In relation to performance management in the public sector, this dissertation will be using a Critical Theory perspective as a theoretical framework to extend the analysis of how the accounting processes discussed in the previous chapter affect people, and what they do to people as a result of norms and values in contemporary capitalist society. A Critical Theory perspective allows us to imagine not only that things could be otherwise, its explicit aim is to challenge this capitalist status quo in the understanding that it also should be different.

This chapter will be structured as follows. First, an introduction to the so-called Frankfurt School will be presented in order to introduce the reader to the underlying assumptions on which the rest of the framework rests. Second, the perspective of neoliberalism as a phase of capitalism will be outlined followed by an account of the capitalist system having become an
institutionalized social order. Third, a Critical Perspective on the individual and individual performance in relation to the labour market will be presented. Fourth, some concluding comments of Critical Theory and its contribution to contemporary discussions on capitalism and labour will be made.

3.1. A “somewhat coherent critique” on contemporary capitalist society

“To the philosophers have only interpreted the world in various ways; the point, however, is to change it”

(Marx, Theses on Feuerbach 1845/2009)\(^7\)

Critical Theory is often used interchangeably with the work of the group called the Frankfurt School, founded by Marxist intellectuals in 1923 under the name “Institute for Social Research” (Institut für Sozialforschung). The group was constituted by scholars from various fields ranging from cultural analysis, literature, arts and music, economics, and psychoanalysis (Alvesson et al 2009; Burrell and Morgan 1979; Månsson 2012). It has been argued that in addition to the vast amount of work done by the School’s various researchers, their most important contribution to social science has been the integration of so many different disciplines. And, that they managed to structure them in a “somewhat coherent critique” on contemporary capitalist society (Buchanan 2013; Therborn 1976).

Apart from for being intellectual Marxist thinkers, several of the original members of the Institute were of Jewish heritage. And as a result of the Nazis’

\(^7\) In Engels, 1888/2009, Feuerbach – The Roots of the Socialist Philosophy.
seizing of political power in Germany, the Institute closed in Frankfurt in the 1930’s and most of its members including the most influential writers Theodor Adorno and Max Horkheimer had to flee Germany. Eventually they were invited to set up the Institute at Columbia University in New York and they were able to continue their work from there. It was during that time that they came to be called The Frankfurt School. After the war, most of them returned to Germany and the Institute could be re-opened (Baert 2005).

Two of the most influential books from the original group of researchers are Horkheimer and Adorno’s “Dialectic of Enlightenment” (1944/2016) and Herbert Marcuse’s “One Dimensional Man” (1964). Horkheimer and Adorno brought forward criticism of capitalism and the positivist models usually used to describe the social world (Alvesson et al 2009, Therborn 1976). Through emphasising the dialectic aspects of social relations and circumstances, they contrast the ideas of enlightenment as a means for creating a better world - with reasoning that the very same mechanisms that enable such development are in fact hindering it.

Marcuse (1960) moreover, argued that “dialectical thought starts with the experience that the world is unfree; that is to say, man and nature exist in the conditions of alienation, exist as “other than they are”’” (in Groff 2014:93). In his most prominent work, “One Dimensional Man” (1964), Marcuse discusses these conditions in what he calls technologically advanced societies. He argues that the technological development has enabled extensive financial growth and mass consumerism across socio-economical groups, but this development has, he argues, not only increased productivity and efficiency but also engendered a totalitarian state of things where new forms of control over individuals’ preferences and needs are profoundly affected. The object of analysis is the development of consumer society that at this time to a large extent was managed through the development of the marketing industry. He
argues that these, at the time, modern societies were preoccupied with a “one-sided commitment to efficiency” and used the concept of false consciousness to illustrate the consequences (Burrell & Morgan 1979:293; Marcuse 1964). The consequences of false consciousness are according to Marcuse (1964), the creation of false needs by capitalist forces. In essence, his argument is built on the notion that capitalist forces lead people of all socio-economic groups into mass consumerism and desire, and to some extent a realization of “a good life”. And that allows new norms of a good life to be created.

While this materially “good life” has met little or no resistance from the consumers (Cooper & Hopper 2007), the idea is that the non-critical awareness about how such a lifestyle on the one hand provides the possibility to enjoy privileges that previously had not been available, while at the same time alluring them into being financially exploited for the benefit of the capitalist. That is, in more general and societal terms than that of an explicit relationship between a worker and an employer/owner of the means of production.

The dialectic approach to societal development is still an important aspect of Critical Theory research (Fraser 2003; Fraser & Jaeggi 2018; Groff 2014). Often portrayed by the perspective that capitalism on the one hand allows still increasingly large groups to enjoy the many positive aspects of an efficient capitalist market and production process, it also emphasises how the development causes exploitation of those in marginalized positions, those financially and socially dependent on for example globalized trade, as well as the effects on democracy, equality and even ecology (Brown 2015; Fraser & Jaeggi 2018; Honneth 2012).

The writings of the scholars of the Frankfurt school inform us about how to look upon the world and the approach to the capitalist development of society
that seems to continue and to intensify even more. But while the research in
the 1960’s directed interest to a development which rendered the example of
the opportunity for people of colour to buy a car as a sign of progress at the
time when the US society was (even more distinctively than today)
characterized by the differences between white people and people of colour
(Marcuse 1964), contemporary writings use the example of how social class
differences and equality today can be seen in the distribution of work. For
example, between how some people juggle three McJobs in what is now
referred to as the gig-economy, while others may enjoy a bourgeois lifestyle
as highly educated and with well-paid positions. Or, yet others who are
privileged enough to enjoy the freedom of the choice of becoming
entrepreneurs (Fraser & Jaeggi 2018).

The starting point for the critique on capitalism’s role and development in
society can be argued to be more or less the same in contemporary writings as
in the writings of the original members of the Frankfurt School. It is indeed
these assumptions rather than the explicit Marxist ideas that make them viable
in our contemporary neoliberal society. Above all, contemporary literature has
developed the examples in relation to growing globalisation, international
distribution chains and globalised trade. In the following sections, these ideas
and arguments will be presented and discussed in more detail.

3.2. Neoliberalism as a phase of capitalism
While the critical accounting literature on governmentality is rather harsh in
its critique on the neoliberal development of the state, a Critical Theory
perspective provides another type of distance to such development. Viewing
neoliberalism as a phase of capitalism, the phenomena critical researchers
study are put in a perspective where they are regarded to be part of a historical
continuum (Chiapello 2017, Lukács 1923/2017). The consequences of such a
historicised perspective can be argued to be that neoliberalism is not seen as the terminus for analysis. It exposes how the means of production and the distribution and redistribution of wealth are organized in our contemporary society (Fraser & Jaeggi 2018), but most importantly, it allows for a perspective where social change is not only needed but also possible.

Following an epistemological idea of historical materialism (which will be further elaborated in chapter 5), it is argued that theory can only be developed in relation to the material and societal circumstances of the society under study (Adorno 1937 in Groff 2014; Baert 2005; Marx 1867/1976; Månsson 2012). As a consequence, theories and taken for granted assumptions and perspectives need to be continuously challenged. That, in turn, develops and alters the significance of arguments over time (Horkheimer and Adorno 1944; Månsson 2012; Therborn 1976). By historicizing the development of capitalist society Fraser and Jaeggi (2018), argue that capitalism has developed from the feudal society and evolved from mercantilist capitalism in the 16th century through the 18th century where neither labour nor land were seen as commodities but where the commerce of society was handled by absolute rulers; onto liberal capitalism during a time of which the capitalist states were developed. Then, the development has driven us into “economies” in which the market through supply and demand seems to work almost “by itself”. After World War Two, the state-managed capitalism was an effort, they argue, to make substantial societal investments and stimulate the market through encouraging full-time employment and working class consumerism. In other words, the mass consumption studied by Marcuse in the US in the 1960s referred to above (3.1).

In the late 20th century, the regulation of financial markets and the economy, through, among other things, the installation of the IMF and the WTO, the era we are now in is referred to as financialized capitalism (e.g. Gilbert 2020).
Here, capital debt is regarded an important aspect of the organization of society and economy. It is thus here that the neoliberal norms and values have found their way into the everyday lives of the bourgeoisie and the market logics of efficiency into the governing and organization of the public sector. Taking on a temporal perspective in which neoliberalism is looked upon as a phase of capitalism thus allows the Critical Theory perspective to analyse societal phenomena as well as the situation of the individual in a process that is not restricted by time nor organizational performance cycles. Putting the phenomena under study in such a perspective allows for an analysis that considers the phenomenon to be more of an illustration of something “bigger” in a societal perspective. Rather than arguing for how an empirical study is “a case of”, or “an example of” (which can be argued to be the case in much critical accounting studies based in governmentality), a Critical Theory perspective makes it possible to see how mechanisms and phenomena are illustrated and repeated over time. Viewing such mechanisms in a perspective over time arguably widens the analysis and strengthens the possibility of a critique of its underlying assumptions.

The historicising made in Critical Theory poses more useful pictures of the redistribution of resources in society and offers more dimensions to the critique than an encompassing critique on capitalism as “bad”. Capitalism per se, argue Fraser and Jaeggi (2018) referring to Marx, can indeed be enjoyable. Not least the privileged situation in much of the Global North in which we can allow ourselves to buy anything we want from anywhere we want at any time we want it. That is indeed one of the many things that a lot of people actually do enjoy. And perhaps without giving it too much extra thought. The extraordinary surplus of goods and the mass consumerism that a large part of the population in the Global North and West enjoy today is however probably not a lifestyle that could have been anticipated by Marx in the nineteenth century. Nevertheless, given the relationship between those who have access
to this mass consumerism and lifestyle and those controlling it through an even more absurd excessiveness, it is indeed the role of the Critical Theory researcher to analyse this by directing the critique towards the underlying processes, assumptions and mechanisms. In order to do that, an updated view on capitalism than that described by Marx will be presented below.

3.3. Capitalism as an institutionalized social order
When capitalism is historicized, it can be used as an approach in the analysis of a research phenomenon that relates to social, political and economic circumstances. When all these aspects are taken into consideration in the analysis, theorization can be made in tandem (Adorno 1937 in Groff 2014; Baert 2005; Marx 1867/1976). Fraser and Jaeggi (2018) suggest an approach that includes the criticism to be directed to the questions of how these processes are functional. And if they are – then to whom? Capitalism is not to be regarded, they argue, as a system that has an inherent function. Nor is it about whether it “works” or not. But by taking in the perspective of the individuals that are part of a specific situation in the capitalist social order, it can be assessed in what ways and why it does or do not work. Thus, apart from the organizational perspective portrayed in much accounting research, a Critical Theory perspective widens the analysis to the political, social and economic circumstances of the phenomenon at hand. That in turn allows for wider examples to be put into perspective using a dialectic approach.

Examples of capitalist forces and development that highlight these perspectives are discussed by for example Brown (2015). Following a dialectical line of reasoning, Brown (2015) argues that the unequal distribution of wealth in contemporary society where multi billionaires such as Bill Gates (Founder of Microsoft and Bill and Melinda Gates Foundation) and Mark Zuckerberg (founder of Facebook/Meta) enables tremendous
development in their engagement in curing malaria (Gates) and enabling
digital development allowing people to connect with each other wherever they
are in the world (Zuckerberg). On the one hand their investments enable
progress that is of use for almost all mankind. On the other hand, the
development allowing these men to accumulate such wealth in the first place
leaves the rest of us having to trust in their will to do good. Their influence on
the world population and economy is immense and in many ways to be
considered beneficial for the many. Nevertheless, argues Brown (2015), the
people have not actively elected them and thereby not given the consent for
them to be in such powerful positions. That is, positions from where they can
affect the lives of nearly all of us. In turn, that means the principles of
democracy, by which most of the world is organized, are threatened (Ibid).

Yet, the economic principles and neoliberal values governing society, and an
ideal that allows for individuals to capitalize on financial assets in this way, is
what characterizes the norms and practices of contemporary capital society
overall. A Critical Theory perspective would ask how we have come to this
situation in the first place, what has enabled such wealth accumulation, and
what potential opportunities it hinders for others. In these examples, arguably
such important aspects as democracy and ultimately human emancipation.
Thus, Brown, while not being a Critical Theory scholar, brings about
examples of neoliberal development with a dialectic perspective that can be
argued to be part of what Critical Theory researchers are emphasising. In line
with the argument above about Critical theory aiming to illustrate a
phenomenon rather than presenting something that is “an example of” (3.2),
her analysis is not on specific examples or events, but on the mechanisms and
underlying assumptions of justice and equality.

In addition to these perspectives, Fraser and Jaeggi (2018) exemplify how the
capitalist development of society and the global economy affects ecological
balances in the world. By exemplifying how the expectation of being able to buy almost whatever we want, from wherever we want, at almost whatever point in time or season we want, affects the ecological balance of the world. For example, when the demand to enjoy for example fruits in the Global North is enabled by a globalised capitalist distribution system in which farmers in less developed countries indeed can make good profit, the crops are taken out of the soil too early in order to mature during transport. When the capitalist social order allows such consumption patterns, they argue, the consequences are that the farmer is missing out on the natural circle of the growing season which has been in place for, sometimes, centuries (Fraser and Jaeggi 2018). This does not in itself illustrate an example in which the intention is necessarily negative or “evil”. It does however show the effects of how a one-dimensional perspective of profit and wealth maximization has devastating effects for the commonly owned resources, ecology and values of equality.

The ability to analyse an abstract phenomenon by using empirical examples in relation to overarching structures as well as the impact on the individual’s life in these ways, is essential to a Critical Theory analysis (Groff 2014). The altering of perspectives and the maintaining of their importance as a whole, is what constitutes the Critical Theory perspective. It is temporal as it aims to analyze societal phenomena as an on-going process (Groff 2014), while at the same time emphasizing and criticizing the capitalist status quo (Alvesson et al 2009; Baert 2005; Månsson 2012). By doing that, it thus allows both for an analysis in a wide societal perspective, and an analysis of the perspective of the individual (Fraser & Jaeggi 2018; Sherer 2009). Below, such perspective will be attended to in more detail.
3.4. Critical Theory and the individual

Approaching capitalism as an institutionalized social order inevitably touches on the neoliberal development of society that is especially prominent in the governmentality literature. In relation to the (still) contemporary perspective of the individual, a well-known quote in literature on the neoliberal development of the public sector is that by Margaret Thatcher who when she in the position of being the Prime Minister in the UK said

"(...) you know, there's no such thing as society. There are individual men and women and there are families. And no government can do anything except through people, and people must look after themselves first. It is our duty to look after ourselves and then, also, to look after our neighbours."

in an interview in Women's Own in 1987
(The Guardian 2013)

The perspective of the individual as an entrepreneur of the self was discussed in the previous section and the quote representing the importance for the individual to care for him or herself is arguably at the core of neoliberalism as we know it today. However, the challenges and problems of the individual caring for the wealth of the self, rather than that of the communal good, has been criticised in Critical Theory for almost a century. Horkheimer (1937) argued that the self-interest and individual profit maximization, or the expectation thereof, does not do very much for the community overall. On the contrary, it is rather devastating. He argued:

“Production is not geared to the life of the whole community while heeding also the claims of individuals; it is geared to the power-backed claims of individuals while being concerned hardly at all with the life of the community. This is the inevitable result, in the present property system, of the principle that it is enough for individuals to look out for themselves”

(1937, in Groff 2014:205)

With these quotes in mind, the sections below will present and discuss the perspective of the individual in relation to capitalism and labour.
3.4.1. Accounting and individual performance under capitalism

The one-dimensional perspective acknowledging the individual as being solely responsible for his or her own destiny has been an important part of the neoliberal development and the literature on the topic. Being part of the capitalist production process includes both being a producer and becoming a consumer and the one-dimensional perspective characterizes them both. Introducing the concept of false consciousness and false needs (Marcuse 1964, see 3.1) arguably lend themselves to a meaningful analysis of contemporary capitalism. Not least in relation to the neoliberal development of the public sector, and for the contemporary discussions on for example climate change and environmental sustainability.

Marcuse (1964) argued:

“No matter how much such needs may have become the individual’s own, reproduced and fortified by the conditions of his existence; no matter how much he identifies himself with them and finds himself in their satisfaction, they continue to be what they were from the beginning – products of a society whose dominant interests demands repression. “

(Marcuse 1964:5)

So, how does this relate to contemporary critical accounting research? And why are the arguments brought forward in the critical accounting literature in for example the governmentality literature not sufficient to show the impact of accounting techniques and performance management on the individual? Roslender and Dillard (2003) argue that a critical theorizing in accounting research is common in several strands and especially so in the interdisciplinary perspectives. Nevertheless, they argue that while many are interdisciplinary, “few are critical” (p. 326). By that, they mean that it appears as if accounting scholars want to find a critical approach for accounting, but they are not being critical in any terms of political engagement.
The most influential member of the Frankfurt School in accounting research has been the least radical of the Frankfurt School researchers, Jürgen Habermas and his theory of communication (e.g. Cooper & Hopper 2007; Ezzamel & Robson 2009; Laughlin 1987; Tweedie 2018). In 1987, Laughlin made an early attempt to make a case for Critical Theory in critical accounting research by highlighting an, at the time, new methodological approach when referring to Critical Theory as “a more subjective tradition” (Laughlin 1987:480).

The argument central to Laughlin’s analysis is Jürgen Habermas’ perspective of language as central to societal developmental processes. The idea of linguistic knowledge and understanding among society’s members as a prerequisite for development was used to exemplify how it is that the functionalistic view of accounting sees accounting as a mere technique for “constructing profit and loss accounts, balance sheets, budgets etc.” (p. 487), rather than taking the social roots of the organization into account. He further emphasises the importance of the understanding of accounting as a language among organizational members in order to engender change in an organizational context. Laughlin (1987) thus brought about a social perspective on accounting in which an accounting system is not necessarily a stable structure that can be implemented in just any organization but is dependent on the social environment in which it will be used. The argument for a more direct Marxist approach is rather that it enriches accounting research because it asks other types of questions with the intention of analyzing empirical phenomena in a larger context.

However, applying a critical Marxist perspective has been argued to require “alternative academic strategies” in accounting research (Tinker 1999). Tinker (1999) argued that “Marxism enjoys a peculiar status in the accounting literature” (p.643). He continued, “It is placed in a doctrinal shadow, confined
to silence, and then branded as a Grand Narrative, a Totalizing Schema, or an enlightenment ideology of modernism and progress”. The critique on capitalism is therefore often sublime which requires the reader to be familiar with a specific vocabulary and assumptions. This “unholy alliance between the reader and the writer” causes according to Tinker, “innuendo and assertion, devoid of citation, reference, or textual analysis” (ibid).

But even though the referencing to Critical Theory scholars has been scarce in accounting studies, the concepts and underlying assumptions for such analysis have been brought forward since the late 1980s (e.g. Cooper 1997, Gallhofer & Haslam 1997; Lehman & Tinker 1987; Neimark & Tinker 1986; Roslender and Dillard 2003). And the theories and texts by Lukács, Gramsci, and just recently Axel Honneth, have been used in explicit terms (Morales & Lambert 2013; Spence 2009; Tweedie 2018). These studies have provided critique on the functionalist accounting literature and provided more directed discussions on for example emancipation. And still, I would argue, their main focus is on various accounting systems. As such, accounting is still there, and the object of study is still within the frames of an organization or a process. In this dissertation however, I aim to contribute to a wider social science perspective on performance, and that is why the main influence is taken on by for example the writings of Nancy Fraser (third generation Frankfurt School) and the collaboration between her and Rahel Jaeggi.

In line with an overarching picture of critical social science, accounting scholars have indeed attended to giving a voice to those who are not usually heard. Gallhofer and Haslam (1997, 2011, and 2018) have brought explicit discussions on the role of emancipation in accounting forward. They argue that the role of accounting for emancipation on the one hand can be regarded as peculiar as accounting traditionally has been assumed to be asocial and apolitical. On the other hand they argue that accounting has had much
influence in the political movements and protests during the last decade. Accounting techniques and calculative practices, they argue, have been used in order to emphasise the social and economic circumstances that have given rise to several protest movements. Not least during the left movement of the 1960s, the student protests of 1968, and the critique on the Thatcher and Reagan politics of the 1980s and 1990s. However, these movements have also been emphasized as the prerequisites for the need of critical (accounting) studies and emancipation. And Roslender and Dillard (2003) argue, while not themselves advocating for it, that the shift in politics in the early 2000s when “the world had Blair and Clinton”, it seemed as if critical accounting scholars, or society at large, “did not have to be as angry anymore” (p.336). And therefore, a radical or critical perspective has not been too prominent in accounting literature. But is it really that simple? And should we really be satisfied with such an approach

Nancy Fraser (2018) has another explanation. She concludes more bluntly that Critical Theory in social science research overall has lost its roots of being a social theory, and thus forgotten about the social struggle. And that is why for the past decades it has been neglecting the suppressive power and domination of a capitalist society. It is, she argues, time for change.

The development of world politics and historical events, some of which stems from the seemingly unstoppable development of capitalist forces, can be argued to have shifted radically since the Blair and Clinton era. Contemporary challenges of societal oppression of specific groups and socio-economic groups include the financialization of human value illustrated in literature on immigration; the #metoo movement; the inability among politicians to address climate change; and, the financial and xenophobic discussions that dominated the debate during the refugee crisis in Europe 2015/2016. In short, they are all reasons to be at least *a little bit angry again*. 

58
Explicitly focusing on conflict stemming from asymmetric power structures and the process of commodification, there is a particular interest in studying oppressed groups in society and organizational situations. All with an underlying assumption that humans can become emancipated from the strains of capitalism and structural oppression they are under (Cooper & Hopper 2007; Lehman et al 2016). In the next section, commodification and the value of labour, work and the worker will be discussed. And also, what accounting does to people in the process.

3.4.2. Capitalism as exploitation of time - alienating labour as a commodity

In *Capital* (1867/1976) Karl Marx leads the discussion on commodities in the capitalist production process. A commodity is something that is created in a production process for the purpose of someone else than the person producing it. It can be defined through two types of values the use-value and the exchange-value. By simple examples of quantities of raw material, Marx argues that the use-value is brought about by necessity, while the exchange value is what it can be exchanged for in terms of other goods, or money. The transformation of value is for example through the refinement of wood into a table. Wood has a use-value just like any other raw material, like linen that in a production process can be refined into a coat. When the raw material (wood) takes the form of a table, it is attributed an exchange value that is signified by what value a buyer is willing to exchange it or buy it for.

This exchange of commodities in a social context where there are workers, owners of the means of production, and the buyers on the market, requires an element to divide and valorize these individual roles. That element is money. When there is a financial value attributed to a commodity, it has received what Marx calls “a money name” (1867/1976:203). This money name is characterized by what the buyer pays for the commodity, for example in gold.
Through lengthy discussions of value, social constructions of what we consider valuable in society, Marx explains complicated relationships through rather simple examples. These discussions will not be accounted for in detail here, but what is important is how our social environment decides what value is adhered to what type of raw material or commodity. One such example is that linen and diamonds are valued very differently in their exchange values. Diamonds very high and linen low in comparison. The relationship in their use-value however appears the opposite for mankind, as the linen can keeps us warm, whereas the diamond is of little use in itself.

An important aspect that distinguishes the capitalist production process from that of previous exchange between people is the social relationship that occurs when we start to work for one another. Or, more precisely, when workers start to work for the owner of the means of production (the capitalist). The workers sell the only thing they have to the capitalist. That is, their labour in terms of their muscle power and their time. The labour-time is quantified in relation to the quantities of commodities the worker can produce within the given period or unit of time and is paid as a wage. The surplus that is created in the exchange of the produced commodity, however, is for the owner of the means only. The worker in a capitalist production process in not alleged to the full value of what has been produced through his or her labour. Through these relationships in the capitalist production process, labour in itself becomes regarded as a commodity. That is, a commodity for the worker to sell and the capitalist to buy.

This distribution of resources and the relation of power makes the capitalist production process different from relationships that have existed between people throughout history. The labour-time put into the production is separated from both the end-product and the worker him or herself, and it is valued in the transactional relationship that we call employment. This
separation of the labour the worker has to sell on the one hand, and the worker him or herself on the other, is explained by Marx through the concept of *alienation*. By processes of quantitative calculations, and especially with regards to time, the worker is assessed, employed and then performs for the capitalist. Marx’s descriptions of the process mean that the individual’s personal attributes such as personality or personal traits are disregarded in the assessment of being valuable in the production process. The person who performs is not valuable to the capitalist which renders labour in itself to become an objective representation alien to the worker (Marx 1867/1976).

When labour is everything of value that the individual is indeed in possession of, he or she does not have any other option than to sell just that to the capitalist. In exchange for a wage, that is. In the intellectual analysis of the phenomenon of alienation, there are assumptions made about the world where capitalist rationale is, if not totalitarian, the way in which the world is constituted. Because from a capitalist perspective under liberalism, the worker is regarded to freely decide on if he or she wants to sell his or her labour or not. However, this “freedom” is inevitably caught in the process itself as the worker is indeed free – but that ultimately means “free to work, or free to starve” (e.g. Fraser & Jaeggi 2018:16). As such, while producing this objective wealth in the form of capital, labour becomes an “alien power that dominates and exploits him” (Marx 1867/1976:716), and therefore the process of alienation in itself becomes an obstacle of freedom (Fraser & Jaeggi 2018:134).

The rationale of alienation in relation to labour as a commodity in the capitalist production process is further discussed by Lukács (1923/2017) in terms of Tayloristic scientific management (see Taylor 1911/2014). That is, some significant time after Marx’ writings came to influence the view on efficiency of corporate operations. The efficiency and how the various moments can be
carried out most efficiently is only a matter of the labour as a commodity that is bought at a cost, rather than the value of a worker as a human being.

While the working conditions in the Global North, and technologically advanced countries, are a lot different from the 19th century working conditions described by Marx, the transactional relationship is arguably still the same in our contemporary society. In cases where people do not have anything else to sell than their labour, they are certainly under the control of those in possession and ownership of the production means. There has of course been development in these relationships, not least through the struggle of the labour movement. And the more equal level of education and other forms of capital and wealth offer those in possession of such capital to choose more broadly and use more forms of bargaining power. In modern organizations of the West, HR departments and employee politics are also of course a lot different. But the mechanisms in which the individual is a cog in the machine, and hence replaceable at any time, is arguably to a large extent still the same. And we need to keep in mind that physical and economical working conditions for large parts of the workers of the world, are not that of privileged knowledge workers of the bourgeoisie.

Nevertheless, the concept of alienation has been contested even in critical literature. Brown (2015), for example argues that under neoliberalism, from the perspective of everyone being an entrepreneur of themselves, alienation is not even possible. In a knowledge intense contemporary context in which the individual is considered to be one with what he or she produces or performs at work, she argues, the alienation process that separates the individual from his or her work is not possible. Importantly though, that is under the assumption that contemporary society is one where the distinction between working time and leisure time is not as sharp as it used to be. And, that work
and labour are regarded and possible to realise as some sort of self-fulfilling activity.

For that reason, and many others, refraining from falling into the bourgeois reasoning of the world (Fraser 2016; Marcuse 1964, 1968; Weber 1922/2013) is absolutely crucial. Because as was argued in the previous chapter, the assumption of everyone being, or even having the opportunity or capacity to be entrepreneurs of themselves, does in fact not apply to all. And the Critical Theory perspective challenges such perspective at its core with its interest for marginalized groups, no matter the reason for them being marginalized. This does not mean, however, that alienation in itself is necessarily a problematic concept for all in contemporary society, not even for those considered to be working class. That is, a separation between one’s identity as a worker or employed and one’s private identity is not necessarily a problem for the individual. But when one is given financial and social value in relation to this separation, the perspective arguably changes. The process through which such value is refined is referred to as the process of reification. In the next section, reification will be presented as yet another mechanism for exploitation of labour and the worker in the capitalist production process.

3.4.3. Capitalism as exploitation of the human essence - reification of human relationships

“Thus time sheds its qualitative, variable, flowing nature; it freezes into an exactly delimited, quantifiable continuum filled with quantifiable “things” (the reified, mechanically objectified ‘performance’ of the worker, wholly separated from his human personality): in short, it becomes space “

(Marx 1867/1976)

In his work History and Class Consciousness, Georg Lukács (1923/2017) discusses Marx’ alienation theory in relation to Max Weber’s definition of economic rationalism (Weber, 1922/2013). Given the dominance of a capitalist production process and a society that satisfies all its needs in terms
of commodity exchange, Lukács argues that even the inner capabilities of the worker, his or her “thoughts, ideas and values, are turned into things” (1923/2017:72). When a person’s inner capabilities become part of the commodity that is to be sold, that is, one’s labour, then the whole essence of a person becomes alien to him or her. The person him or herself, argues Lukács, thus becomes a de-personalised thing. And it is not only that he or she is separated from the labour, but the whole essence is thingified and then sold. Lukács calls this process reification.

This description of a “thingification” had been discussed before Lukács, but his development of this thought processes the notion further in close connection to the work of Marx. In the reification process, Lukács argues that the labour is not only made objective from the worker, but it has both an objective and a subjective perspective. Objectively, the exchange of commodities on the market will both create and adjust to the rules of that market. A person can indeed learn these rules and use the knowledge to his or her own advantage. Nevertheless, no person can alone change the characteristics and rules of this market. As such, there is no other option than to follow this capitalist rationale of the exchange of things.

Subjectively on the other hand, this process means that the activities taken on by a worker are “estranged from him”, “it turns into a commodity which subject to the non-human objectivity of the natural laws of society, must go its own way independently of man just like any other consumer article.” (Lukács 1923/2017:68). The very performance of a person becomes objectified and “the personality can do no more than look on helplessly while its own existence is reduced to an isolated particle and fed into an alien system.” (Lukács 1923/2017).
These assumptions about a person’s place in the capitalist production process might at first sight seem very dark. Yet, it is a concept that in light of a capitalist society where the market shapes the “worldview” and “the grammar” as expressed by Fraser and Jaeggi (2018), the process of reification is manifested by the fact that one’s value as a person is indeed signified by how much time, and what kind of capabilities one can put into to one’s work. And it is a relation in which the exchange between people is manifested in the exchange of things, rather than that of social relations.

Following this reasoning, the capitalist production process allows for financial and social value to be attributed to the individual based on their capability to perform. And the effect of reification is thus that the individual becomes an expert, expected to be what he or she is regarded to be, in relation to what is considered to be of value (Lukács 1923/2017). For those fortunate enough to work with something they enjoy and identify with, this might be rather non-problematic. For those who do not, this expertise needs to be presented as a commodity that he or she is in fact in possession of. Here, the influence of what kind of opportunity the individual has to change or affect his or her own situation becomes of utmost importance. That is, what opportunity the individual has to decide on their own future and their possibility to be free.

3.5. Concluding comments Critical Theory

Critical Theory serves as the theoretical framework for this dissertation. This chapter has laid a ground for how the band of sociological theories based in Marx writings in Capital attuned to more contemporary conditions via the Frankfurt School onto the “grammar” signifying capitalism as an institutionalised social order in the 21st century can be a viable way of criticising contemporary social and societal conditions in relation to wage and labour. What combines these perspectives is arguably the analysis of
capitalism in a continuum where phenomena of performance, wage labour and value in a capitalist setting presumes unequal distribution of resources, and a norm of the bourgeoisie.

This chapter has built on the Marxist notion that labour is first alienated from the individual and turned into a commodity, and then Lukács writings on reification, it must be the role of the Critical Theory researcher to analyse and challenge the assumptions and structures that make reification possible in the first place. Because what is on the opposite of this alienated value is the social value of the human being as valuable in him or herself. And the discussion needs to still be on the social struggle between those who have influence over the means, and with the possibility to affect their own situation, and those who have not.

In a discussion on the concepts and social impact of capitalism, Nancy Fraser (2018) argues:

“So the problem isn’t simply “economic” – it’s not “just” inequality, unemployment, or maldistribution, as serious as those things are. Nor is it even only the 1% versus the 99% - although that rhetoric inspired many people to start asking questions about capitalism. No, the problem runs deeper than that. Above and beyond the matter of how wealth is “distributed, there is the problem of what counts as wealth in the first place and how that wealth is produced. Similarly, behind the matter of who gets how much for what sort of labor lies the deeper question of what counts as labor, how it is organized, and what its organization is now demanding from, and doing to, people”

(Nancy Fraser on the concept of capitalism, Fraser & Jaeggi 2018:3)

What counts as wealth in a capitalist society can on the one hand be regarded to be ownership of the means of production, or just plain money and other financial means. The means by which such wealth is produced addresses the labour market, which differently from the analysis done by Marx, in contemporary advanced welfare states has been transformed by a strong labour movement. However, we know that the growing gig-economy in many ways challenges the progression of such struggles when it comes to working
conditions and the way we as a society look upon the use of such services. It challenges the ways of the development of the sorts of activities that we have agreed are to be regarded as work, as well as the value thereof (cf. Graeber 2015). Not least the demand and expectations of performance and what kind of performance that is regarded valuable.

Who gets how much for what sort of labour is a pressing question in various settings. On the one hand it emphasises the old discussion on the differences between a director’s salary and a factory worker’s. On the other hand it appeals to the discussion on gig-jobs as these jobs that in Sweden are often taken on by immigrants with high education as their only option, leave little surplus for them to enjoy, whereas the owners of the company make extraordinary profit.

What counts as labour and how it is organized is constantly challenged and changing. From the agricultural era to industrialization, to a knowledge intensive society that is now on the brink of automatization where “robots and AI are taking all of our jobs”. But in the middle of all this is still the human being, and we need to ask different types of questions in order to understand what counts as labour. An important part of that is to look upon labour in a more historicized perspective.

How work is organized and what its organization does to and demands from people is of course of utmost importance for this dissertation. The organization in itself is not only in terms of wage labour in our organizations and corporations. But it is the values that are infused into all processes in which we also are expected to be entrepreneurs of ourselves. What is more, it defines and contextualises the approach towards society and its structures. That is, the ethics of the institutions that created these ways of going about in the first place.
In a sense, it defines what types of questions need to be asked, and what it is that we are interested in. While on the one hand highlighting the structures and asking questions to which there might be an obvious answer or a given answer corresponding to the trivialities of capitalism, they on the other hand also expose what is not. What is the opposite? What is made invisible? What is left out? What is the appropriate thing to answer if we allow ourselves to think that things not only could be otherwise, but that they also should be otherwise?

3.6. Concluding comments on previous literature
In the introduction chapter (chapter 1) it was argued that the critical accounting literature following the thought tradition of governmentality fails to address social class and the prerequisites for marginalized groups in neoliberal societies in the analysis. Instead it directs attention to a fortunate lifestyle of the bourgeoisie. As a result they leave out the majority of people from the analysis, and there is little or no initiative to spark a discussion on the need, or even the possibility for change. Therefore, the main critique was concluded to be that even though the Foucauldian governmentality literature is to be perceived as a critical perspective, it does not question nor challenge the capitalist status quo.

This claim was exemplified by Fraser’s rather blunt argument that governmentality literature “illegitimately generalizes from the lifestyles of hipsters and other members or aspiring members of the professional-managerial stratum to everyone else. But this is not the self-understanding or social practice of working-class people, who are, after all, the overwhelming majority”. No matter how much inequality or maldistribution there is in the world that divides people into “those who have”, and “those who have not” it is the role of the Critical Theory researcher to address the matters of
performance, wealth and value in a perspective that takes in the social, societal, political and economic conditions under study.
Nevertheless, both thought traditions let us analyze the individual as a subject. The Foucauldian tradition arguably informs us how the objective processes can be looked upon differently when the subjectification of the individual is taken into account. The Critical Theory perspective on the other hand starts from the subjective perspective in the sense that it assumes humans to be unfree due to capitalist structures. Thus, their initial subjectivity is arguably lost at the expense of large objective structures that exploit them in the format of the capitalist production process. What we can take from both thought traditions, however, is the importance of the calculation of what seems to be valuable for the ones in power. In the governmentality literature this is complemented with the idea of comparativeness between individuals, while the Marxist perspective is discussed in social as well as financial terms.

In the next chapter, the methodological assumptions in a Critical Theory perspective will be accounted for in more detail. Then, the methods used to collect empirical material and how this perspective has come to affect the analysis will be presented and discussed.


4. Methodology

Writing a dissertation based in the thought tradition of Critical Theory renders implications not only for theoretical arguments, but also both for methodological assumptions and the way that empirical material is collected and analyzed (Alvesson & Sköldberg 2018; Groff 2014; Månsson 2012; Therborn 1976). The theoretical arguments were outlined in chapter three and examples of empirical studies discussing performance management on an individual level were presented. Furthermore, the perspective was connected to societal and social phenomena of immigration and the extensive infection of market logics in the public sector (Chiapello 2017). It was suggested that in order to analyze social and societal phenomena from a Critical Theory perspective, we need to ask different types of questions. By questioning and challenging prevailing ideas in society as well as in one’s theoretical field, a Critical Theory perspective aims to look for the hidden meanings and appeal to other bases of analysis than an interpretation of the empirical material itself, and that challenges dominant logics and ideals.

Like most qualitative studies in social and critical research, Critical Theory does take on an interpretative approach when analyzing theory and empirical material (Alvesson & Sköldberg 2018; Baert 2005; Burrell & Morgan 1979). Through methods such as interviews and observations, the purpose is to interpret the social reality of those under study, either in relation to a specific problem or a larger social phenomenon. What distinguishes Critical Theory research from other interpretative streams however is a “pronounced interest in disputing actual social realities” (Alvesson & Sköldberg 2018:179), a
dialectic view and presentation of the world (Groff 2014; Marcuse 1960), and an emancipatory interest in knowledge (Baert 2005; Alvesson & Sköldberg 2018). In this chapter the ways in which the methodological assumptions made following this thought tradition affect and influence how the empirical material is presented, interpreted and then approached in the analysis, will be outlined.

4.1. Challenging the underlying assumptions
As described in the previous chapter, Critical Theory is a band of theories grounded in the thought tradition of the young Karl Marx. Through the work done by the so-called Frankfurt School through various generations, the challenging and questioning of the dominating assumptions about society and the capitalist production process, as well as its effects on individuals has been used to analyze the challenges in relation to given time periods. One of the common denominators for the members of the Frankfurt School was for example a critique on excessive consumption and the impact of commercialism on the human consciousness (Marcuse 1964), while the contemporary discussion in Critical Theory research is extended to include critique related to labour, gender equality, ecology and racism (Brown 2015; Fraser 2003; Fraser & Jaeggi 2018). What is common for all these perspectives is the critique relating to how the capitalist structures imposes inequality over various groups, and how they favour the bourgeoisie as a model and starting point for analysis. In relation to this specific dissertation, the challenging of the bourgeois perspective is concerned with the notion of everyone’s possibility and ability to perform in relation to the demands of the contemporary labour market.

The Marxist perspective, which in its origin includes a more explicit focus on the struggle between classes regarding the distribution of resources, does not
enjoy particular interest in contemporary political debate. And, it is rather absent, one could argue, even in critical accounting research. However, that does not mean that the challenging of capitalist ideals is purposeless. On the contrary, it has been argued that Marxist analysis needs to be discovered by each new generation in order to keep a critical social theory alive (Månsson 2012). Marcuse (1964) argued:

“…the critical analysis continues to insist that the need for qualitative change is as pressing as ever before. Needed by whom? The answer continues to be the same: by the society as a whole, for everyone of its members. The union of growing productivity and growing destruction; the brinkmanship of annihilation; the surrender of thought, hope, and fear to the decisions of the power that be; the preservation of misery in the face of unprecedented wealth constitute the most impartial indictment – even if they are not the raison d’être of this society but only its by-product: its sweeping rationality, which propels efficiency and growth, is itself irrational”.

Then, as well as now, it is of utmost importance to challenge the taken for granted assumptions based in capitalist rationale of continuous and ever-growing efficiency and profit maximization and study the means of domination that is imposed upon the individual. Taking on a Critical Theory perspective does not only have implications for the theoretical assumptions and the way the theoretical framework can be used in order to analyze the empirical material. It also requires careful reflection on the methodological assumptions made as they in many ways differ from the traditional functionalistic as well as the more interpretive streams of research in social science studies. In fact, it has been argued by McNally (2014) that taking on a Critical Theory perspective is to

“enter a conceptual universe that deliberately resists integration into traditional categories of thought. And therein reside both its importance and its strangeness. For only in turning against the dominant ways of thinking might critical theory open a space of freedom”.

(In Groff 2014: III)
This chapter will be structured as follows. First, the role of historical materialism in relation to dialectics and negations will be outlined. It was briefly discussed in the literature review as well, but here, it will be concentrated to the methodological assumptions and implications. Second, the role of the empirical material in Critical Theory research will be presented and discussed.

4.2. The radical thought of social change

“To be radical is to go to the root of the matter. For man, however, the root is man himself.”

(Marx: Critique of Hegel’s Philosophy of Right, in Lukács 1923/2017)

Methodologically, the Marxist starting point for the Critical Theory perspective implies the philosophical standpoint of Historical Materialism (also Marxist dialectics or Dialectic Materialism). In essence, it is a reasoning about the social world in which assumptions about the order and the practical concerns of society in terms of social class, socioeconomic conditions and politics are taken into account (Baert 2005). Moreover, the object under study is thought to be affected by those given societal circumstances, and also regarded to affect the given society itself (Baert 2005; Marx 1976; Månsson 2012). As such, argues Adorno (1944), Critical Theory is inherently temporal and must be made relevant for the given time period. But importantly; without isolating it in time (in Groff 2014).

In this dissertation that means to allow for an analysis that transcends the boundaries of the organization or the social (accounting) phenomenon itself, and thereby the immediate vocabulary of both business administration more generally and accounting in more detail. Instead, the analysis aims to say something about society and a wider social context. Taking on a perspective
of struggle, Critical Theory was defined as a perspective aiming to analyse “the unjustified use of power” (Sherer 2009) in the previous chapter (see chapter 3). And following such argument, McCarthy argues that a Critical Theory perspective “doesn’t give participants in social struggles the last word, but it does give them the first word” (in Fraser and Jaeggi 2018:124, emphasis in original). The interpretation made of the social world is thus not one of rigid structures whose consequences are to be interpreted and analysed in relation to theories of how society and organizations are organized and then (often) highlighted as problematic. Rather, the idea is to study and interpret an empirical phenomenon in relation to economic, political and societal circumstances that affects the phenomenon under study. The starting point for analysis is different, and giving the participants in social struggles “the first word” is thus an initial way to situate the empirical context and the underlying phenomenon under study.

Looking upon the world as a place where the subjective consciousness is being dominated by ideological superstructures, there is an inherent idea of a struggle in which the human consciousness needs to be freed and emancipated (Alvesson & Sköldberg 2018; Marcuse 1964, 1968). Yet, in order to be emancipated, the taken for granted assumptions of how the world is, and should be, constituted need to be challenged and questioned. And an important part of the role of the Critical Theory researcher is to challenge culturally accepted assumptions by looking beyond and by problematizing what seems natural and self-evident (Alvesson & Sköldberg 2018).

Due to its challenging and radical approach, Critical Theory is often considered to be political. However, as argued by Alvesson and Kärreman (2011), “In social science, it is impossible to say anything of social significance without having some implications for the formation of society – social science is notoriously and inevitably political” (p.6). While scholars
within the Critical Theory thought tradition vary in their degree of politicism, the notion of theory being closely connected to the society in which it is studied is an important underlying analytical assumption (Groff 2014).

In this dissertation, the empirical study was conducted at Swedish Public Employment Services within the context of the Establishment Programme, in the aftermaths of the so-called refugee crisis of 2015/2016. And while the theoretical focus is on the concepts of performance management and the phenomenon of managing performance, the empirical setting does play a role for the analysis of the phenomena under study. In essence, it serves as a backdrop to understand the social struggle in a larger perspective.

What differs in a dissertation that takes a more critical perspective is the temporal aspects of looking upon neoliberalism as a phase of capitalism (Chiapello 2017). Doing that allows for the phenomenon under study to come through in a more distinctive way. Rather than isolating the analysis in direct connection to the given social context, the phenomenon should be a longer historical and temporal perspective. Allowing ourselves to put the study in a larger historical perspective puts neoliberalism in something like a parenthesis that is a rather small part of our economic history. And, in contradiction to much critical accounting research criticising neoliberalism and using governmentality perspective, it opens up for the possibility of a social, economic and societal change. We cannot ignore or downplay the importance of the neoliberal development at hand. But we need to be able to keep two perspectives in mind at the same time. Below, this is referred to as dialectics.

4.3. The role of dialectics
A dialectic approach to society and the phenomena under study is central in Critical Theory research (Fraser & Jaeggi 2018; Groff 2014). Marx developed
his understanding of dialectics in relation to, and as an inversion of, German philosopher Friedrich Hegel’s thoughts about an Absolute Idea. Hegel presupposes *idealistic dialectics* in which the process of thinking is what makes up the “real world”. He assumes an “Absolute idea” where the materials of the world are only “an external appearance of the Idea” (Marx, (1867) 1990:102). In contrast to Hegel’s dialectics, Marx thought the social world had to be analysed in relation to the practical conditions of the society under study: “With me, the reverse is true; the ideal is nothing but the material world reflected in the mind of man, and translated into forms of thought” (Marx, (1867) 1990, p. 102)

The word dialectics comes from the Greek word for *dialogue* and it is at the very core of Critical Theory (Fraser & Jaeggi 2018; Groff 2014). It presumes reasoning and activities in which two, or more, perspectives are interacting (Fraser & Jaeggi 2018; Månsson 2012). The challenging of prevailing structures is pivot as the prevailing structures and the justifications are thought of as being those of the bourgeoisie (Marcuse 1968 in Groff 2014). The prevailing structures of society seem to follow a reason. And that reason, while not having to be contested in full, works as a point of reference for how we reason about what other possible ways of governing of the communal could be carried out.

Moreover, the world is looked upon as a place where contradictions between views, availability of resources, and power relations make up social reality (Månsson 2012). Such perspective requires careful consideration for circumstances that just “are there”, while being careful onto where the criticism is to be directed. Marcuse argued that “*The power of negative thinking is the driving power of dialectic thought, used as a tool for analysing the world of facts in terms of its internal inadequacy*” (Marcuse 1964 in Groff 2014:93). This “internal inadequacy” builds on the notion that the world “is
indeed unfree”, that all that “is” is an alienated version and therefore appears in another form that it really is.

When conducting studies from the perspective of Critical Theory, the researcher aims at analysing societal phenomena by going beyond what seem visible at first sight (Baert 2005). Rather than describing or interpreting phenomena stemming from the capitalistic status quo more explicitly, Critical Theory offers perspectives to challenge the control and dominance imposed upon individuals and groups by those in possession of resources and formal power. There are two especially important concepts to take into consideration when conducting a study from this perspective. The first one is negations, and the other one is (self-)reflexivity. Negations are used in order to challenge prevailing norms and perspectives, while reflexivity is important in order for the researcher to understand his or her own role in the research process and how it affects the theory development. The two concepts will be discussed below.

4.4. The role of negations
Regarding negations, Alvesson and Sköldberg (2018), drawing on Asplund (1970), argue that the Critical Theory researcher rather than asking him- or herself what is going on (in the empirical study or the social world), should ask him- or herself “why the hell” we would assume things are what they appear to be. And then, take on a different perspective. As an example, they refer to Burawoy (1979) who suggests that rather than asking the question of “Why don’t the workers work harder than they do?” we should ask ourselves “Why do they work as hard as they do?” (2018:202). Negations are thus a way to challenge taken for granted “truths” or questions that seem viable at first sight. Not necessarily because we do not want to believe them, but because the interpretation of what seems to be reasonable through pure routine needs
to be challenged in order to reach social change and to include also marginalized groups. In essence, starting from the assumption that the world is unfree (Marcuse 1964 in Groff 2014), there is a sense of *something else* going on (Baert 2005) than what is visible to the person studying the situation or phenomenon.

While the poststructuralist or Foucauldian perspective acknowledges and emphasises the use of power in terms of discipline enabling *governance at a distance*, the Critical Theory perspective is more interested in the situations where *unjustified* use of power suggestively becomes apparent (Sherer 2009). The difference in these perspectives is arguably, as was outlined in the literature review, that to state how an individual becomes disciplined in a specific setting where there is no obvious way to escape keeps the analysis within the frames of a specific setting where the use of that power is perhaps problematized, but not questioned nor challenged. Either by the disciplined subject or by the researcher.

In the literature review, reference was made to Fraser and Jaeggi (2018) who argue that capitalism in itself has become the object of analysis in Critical Theory research. That is, the object of study located and created within the given society. In much critical accounting research, following the governmentality thought tradition and also in this dissertation, this given society is a public sector setting in which neoliberal ideal is thought to affect the processes, structures and the very rationale for its organization. And following the reasoning above me must on the one hand study for example the effects of neoliberal ideals in the settings of a neoliberal society in which we are now, but also allow ourselves to see the capitalist development of society

---

8 Yet, it is importantly not about questioning the accuracy in other studies, not in the claims made in the empirical material. In the discussion (chapter 11) this will be addressed in relation to the empirical material.
in a wider perspective historically. That is, to acknowledge that the social reality we study now is a product of what has happened historically. And, that the development will continue into the future (Chiapello 2017), with a potential and a need for (social) change.

If capitalism then is the object of study, then the neoliberal state and the neoliberal values that have infected the public sector are of course of interest. But they limit the perspective of the overarching structures that dominate the consciousness of humanity. The overarching structures are arguably the structures imposed on the individual based in the premises stemming from the economic assumptions of the market logics of capitalism. That is, the exploitation and exploration of humans, in which someone can make a profit out of the labour someone else conducts, while that person has little or no opportunity to enjoy the advantages and pleasure of the surplus that is created (Fraser 2003; Lukács 1923/2017; Marx 1867/1976).

Being able to place the phenomenon under study in a historical societal context that includes the political, material and economic circumstances allows Critical Theory research, on the one hand, to highlight the troubles of individuals as well as society at large. But also to imagine progress and a development for the individual that emancipates his or her inner self. And thus, allowing him or her to be what he or she is, not only being “the best one can be”.

In summary, the methodological assumptions of Critical Theory are somewhat philosophical. Both in terms of building on an ideological ideal that is not necessarily fully compatible with the social contexts that is are studied, and, in terms of reasoning about phenomena that are “not even there”. While this can appear unconventional, they are important parts of the methods and methodology and should be taken seriously. An important part of undertaking
a study based in the assumptions described above is to be reflexive. Below, an account of the role of (self-) reflexivity and the empirical material will be presented.

4.5. The role of (self-) reflexivity and the empirical material

Being reflexive in the field is according to Alvesson and Sköldberg (2018) on the one hand to think critically about what previous literature and empirics can tell us. Except for being part of the society in which they are located, they also emphasize the importance of acknowledging that the interpretation of both literature and empirical material is tightly connected to the researcher’s own preunderstandings.

The empirical material is thus interpreted with regards not only to what is made visible in the empirical material or study, that is for example what interviewees explicitly tell the researcher, but also the actual observations made in the field. The exercise of critical reflexivity of the researchers both allows and requires a different approach to begin with (Alvesson & Sköldberg 2018; Roslender & Dillard 2003). Being aware of, or at least reflexive about one’s own part in the collecting of empirical material allows for interpretations that goes beyond what is visible at first sight.

Reflexivity in itself is, according to Alvesson and Sköldberg (2018), based on two characteristics. The first one being careful interpretation, and the second, reflection. With careful interpretation, Alvesson and Sköldberg (2018) emphasize the importance of a high level of awareness of theoretical assumptions, language used, and pre-understandings of the phenomenon under study, as they will be determinants for the interpretations made and thus the presented results. They describe this interpretation through three levels of
hermeneutics. Hermeneutics is usually, they argue, concerned with the interpretations of individuals, their interpretations of themselves and their subjective or intersubjective reality, as well as “the meaning they assign to this” (s.218). Interpretative researchers, they argue, apply “double hermeneutics”. That is, they try to understand and develop knowledge based on the reality interpreted and communicated by the individuals under study. As such social science can be argued to be about “interpreting interpretive beings” (ibid). In relation to Critical Theory however, they refer to *triple hermeneutics*. The third element concerns

> “the critical interpretation of unconscious processes, ideologies, power relations, and other expressions of dominance that entail the privileging of certain interest over others, within the forms of understanding which appear to be spontaneously generated”

*(Alvesson & Sköldberg 2018:218)*

Thus, the intention of analysis is to go beyond the explicit empirical examples to a higher level of abstraction where the surrounding circumstances are taken into consideration. This is what is often referred to as the “hidden meanings” which implies that “something” appears hidden for all, but that the critical researcher through his or her analysis manages to make visible. This could be argued to risk downplaying the role of the research, almost as if the phenomenon under study is not important. Or worse, that it can be ignored or even distorted. In addition, Alvesson and Sköldberg (2018) both paradoxically and provocatively argue that the empirical material is of less of importance for the critical researcher than for others.

Following this reasoning, could this then imply that this dissertation could have been written without conducting the empirical study? I would argue that writing a dissertation on performance management based in an assumption that the world is unfree (Marcuse 1968) and that the capitalist forces that affect the public sector turns the individual into an anonymous case through
processes of thingification and reification through the bureaucratic processes in place, would be possible.

However - and this is important – the empirical study conducted within the Establishment Programme under this specific period in history in the aftermaths of the so-called refugee crisis, plays an important role as a means to connect the analysis of the demands to perform in a capitalist production process, and in relation to the capitalist superstructures that has come to affect society as an institutionalized social order (Fraser & Jaeggi 2018). And that is because there are important assumptions about the ability among individuals to perform that is grounded in the bourgeois perspective that characterises the neoliberal society we live in. Such perspective is both challenged and questioned on many levels through this empirical study.

Moreover, while much critical accounting research problematizes and shows examples of how accounting techniques and performance management and measurements are used in the public sector due to marketization, a Critical Theory perspective allows for an analysis of how accounting affects and is affected by social phenomena in a wider sense. Therefore, it does not downplay the relevance of the empirical material, but rather, it makes a claim of wanting to contribute to a wider social science discussion that transcends the boundaries of organizational life as well as the vocabulary of business administration.

Building on the concept of negations and de-familiarization (see 5.5.2 below), Duberley and Johnson (2009) refer to this as critical ethnography and argue that “the critical ethnographer thus differs from the conventional ethnographer in that as well as portraying their informants’ world view, they must challenge this and attempt to reveal the deep structures that produce and maintain asymmetrical structures of power and control”. Drawing on Jermier (1998),
Duberley and Johnson (2009) further argue that while this is controversial, it is the role of the critical ethnographer to go beyond what their “informants” tell them in order to “articulate the socioeconomic context that envelops their informants’ world without relying exclusively on either pre-existing theory or mere speculation” (Jermier 1998:241).

What I argue here is thus that the importance of the empirical material can be contested following Alvesson and Sköldberg’s (2018) description of triple hermeneutics. Effectively, that means that the empirical material is an important part of Critical Theory studies, but that the analysis of the empirical setting and examples, i.e. the “data”, is allowed to transcend that of what is tangible. And I argue, that we have a responsibility as social science researchers to have the courage to extend our boundaries in the way we interpret and analyze our empirical material. Doing so widens our perception of the world. If, of course, it is done in a stringent way. One way of doing that is to use negations (Alvesson & Deetz 1996/2006), and another way is through over-interpretation. The perspective from which the analysis is conducted in this dissertation is inspired by Svensson (2014). Svensson argues that the role of the critical researcher is to go beyond what is visible at first sight by “thickening the thick descriptions”. Thick descriptions are ways of really elaborating on what one has done. But Svensson argues that the role of the critical researcher is to go further and conduct “a little elegant violence”\(^9\) to the empirical material.

Svensson (2014) describes his research and thesis of over-interpretation through using the example of images in an IKEA-catalogue. The picture shows a smiling couple lying on their bed and there are photos of their young children in frames on the bookshelf. Svensson argues that the happy pictures

\(^{9}\) Svensson’s own expression during a PhD course in Critical Management Studies in Lund, 2018.
that are so often portrayed in our society might well hide or conceal what is really behind them: the silencing of sadness. While the most common interpretation would be that of a happy couple cuddling, or perhaps that this is the first time they spend time alone since they had children, Svensson provokes the reader by admitting that a grotesque analysis of the picture could be that of a couple who lost their two kids and that this picture possibly could show be the first time that they are actually (allowing themselves to be) happy.

Over-interpreting the empirical material can therefore be one way of finding “the hidden meanings” that are central to Critical Theory research. While the example of a seemingly happy couple in an IKEA catalogue can appear rather trivial, it shows how a phenomenon that is close to reality in everyday life possibly can create a critical analysis of society. First, it is a critique of the often shown “happiness” that we all strive for in today’s society (Cederström and Spicer 2015). Secondly, it could serve as a critique on the heteronormative exposure of success. And third, a critique on how happiness creates the false wants and needs that are described by Marcuse (1964) which was discussed in 3.1. Fourth, this provocative example which includes death and misery in contrast to the happy portrait of a “perfect” family is an example of the difference between an interpretative perspective and a more radical perspective that aims at challenging what is visible at first sight even though it might not be all that comfortable.

Thus, if the role of the interpretive researcher is to distance themselves from the empirical material that otherwise would lure the interpretation of the study into already taken for granted assumptions, this does not by any means indicate that one can overlook what one sees. Arguably, it is quite the contrary. It is an indication that we as critical researchers need to take the situation under study even more seriously and allow ourselves to trust the theoretical reflections we can make based on our knowledge, analyze and draw
conclusions – even on matters that are not observable or “collectable” (Svensson 2014). What is more, over-interpretation can be argued to be crucial in taking on a perspective of historical materialism in which the phenomenon under study is studied in deeper relation to the historical development preceding it (Månsson 2012). Taking on the empirical material and the analysis thereof requires the critical researcher to be clear about their epistemological assumptions. This is, for several reasons, more important for researchers conducting critical social science research in general, and those conducting social science studies based in the assumptions of Critical Theory in particular (Hopper & Powell 1985).

4.6. Concluding comments
This section has outlined the epistemological assumptions made in Critical Theory and the Marxist philosophy of Historical Materialism. Using Critical Theory as the theoretical framework for this thesis has implications for theory development as well as the analytical tools available to the researcher. Taking on a Marxist perspective with concern for social class, socioeconomic conditions and the distribution of resources in society can be argued to inevitably make research value-laden with political standpoints. So is the aim of ensuing a discussion of social change and a criticism and challenging of the capitalist system. It is therefore important to emphasise that it is the underlying assumptions of dialectics between subjects and power structures and the need for analysis in relation to societal and political circumstances that will guide the research questions and, like in all other methodological traditions, direct the researcher’s attention and interest.

One of the most important insights from the use of negations is perhaps that all social science research can be considered political. Nevertheless, while Critical Theory is grounded in the thought tradition of young Marx, its main
thinkers vary in their degree of politicism. Månsson (2012) argues that Lukács and Gramsci had a more explicit political agenda; Lukács with his work on “History and Class Consciousness” (1923/2017), and Gramsci as the founder of the Communist Party in Italy in the 1920’s. The members of the Frankfurt School, however, did not have the same political interest (ibid).

This dissertation aims to contribute to a wider social science perspective on performance. Using negations is one way of doing that as it allows for an analysis that is elevated above the empirical situation or phenomenon at hand, and thereby takes the political and societal circumstances into account. The interest of the study is to analyze a situation or a phenomenon in relation to the structures of power affected by the capitalist society, and, to question and challenge the assumptions that are otherwise taken for granted and object of interpretation. Then, it is the analysis of such consequences that will be made through the theoretical framework. In the section below, the methods used to conduct the empirical study will be presented.
5. Methods

The empirical study in this dissertation has been conducted through qualitative research methods such as semi-structured interviews, observations, and various possibilities of “hanging around” in environments connected to the case organization SPES. Thus, throughout this study, I have had the opportunity to “be in the field” in many different ways. I have seen everyday work carried out as well as observed social interactions between different constellations of people. In addition to this, I have read and studied official documents and publically available information from various state agencies.

As mentioned in previous chapters, taking on a Critical Theory perspective includes taking the social, political and societal perspective into account. Therefore, the collection of empirical empirical has also involved studying the development of the Swedish welfare state. An overview of this development is a necessary background in order for the reader to follow the reasoning and arguments in the analysis of the study. In chapter 6, such an overview will be presented.

Being “in the field” and being able to claim “I saw it!”, or “I heard it!” is an important feature for qualitative researchers doing ethnographic inspired research (Baxter & Chua 1998:72; Svensson 2014). Even though we do not look for rational evidence but rather aim to study and analyse social phenomena, there is still a prevalent idea of an inherent importance of displaying a specific authenticity in the writing up of the empirical material, as a rather peculiar requirement of showing empirical evidence (Svensson, 2014). Accounts including quantified legitimacy of what has been done - how
many, for how long, and what methods have been used - is common practice even in critical social and accounting studies.

In critical research, and especially Critical Theory research this is problematic in the sense that an interpretation of what someone expresses in an interview might be interpreted differently depending on what epistemological and ontological assumptions the researcher makes. But also with regards to the triple hermeneutics discussed in the previous section (Alvesson & Sköldberg 2018, see 4.5). If Critical Theory researchers not only interpret the interpreters, but also the unconscious processes (Svensson 2014), it is difficult, not to say impossible, to prove that the empirical material is “valid”. We cannot after all, argue Alvesson and Sköldberg (2018), ask people about their “mental prisons”, the processes of subjectification or the like. Nor is it necessary for the critical researcher to look for such evidence. Svensson (2014) argues that the whole point of letting the qualitative researcher interpret the empirical material is to let them do just that: to interpret. We must, he argues, trust that social science researchers can interpret an empirical situation based on the theoretical standpoint and methodological assumptions one has proclaimed to use for the specific study. As was discussed in the previous chapter, a Critical Researcher needs to be able to keep a certain distance to the empirical material. The methodological assumptions that encourage an analysis based on social, political and societal conditions need to be ambidextrous and dialectic in describing the situation under study. This means that the methodological assumptions will have implications for the way one describes methods as well as how the empirical material collected through those methods is presented.

In a less radical manner than the one discussed above, Baxter and Chua (1998) agree that all qualitative research needs to acknowledge the methodological implications on the methods, or otherwise
“method gives the impression of being nothing more than a set of mechanical procedures that are to be “correctly” followed, a recipe that is empty of epistemological tension”

(Baxter & Chua 1998:70)

For the sake of this study, and the methodological approach of historical materialism, it is necessary to contextualise and make an account of what the social, political and societal conditions that are to be taken into account really are. This methods chapter will therefore present how the study was conducted in a rather extensive way. By describing each research method in turn, a “traditional” description that accounts for the various activities carried out will be presented. In addition, several examples of situations and phenomena that contextualize the empirical environment, and examples of how the self-reflexivity referred to in the previous chapter has been operationalized, will be presented and discussed.

The chapter will be structured as follows. First, an account of how I entered the field and a discussion on access will be outlined. Second, the various forms of observations made will be described and discussed so as to set the scene of the empirical environment and daily activities. Third, an account of how the semi-structured interviews were conducted as well as a reflection on the interview situations and the interviewees will be presented. Fourth, an account on how the empirical material has been interpreted will be presented along with a discussion on the relevance and importance of the empirical material itself. Lastly, reflections and a discussion on the ethical considerations of the study will be outlined.
5.1. Negotiating access – “I don’t know if this is even interesting for you to study”

Negotiating access to enter an organization in which a specific problem, phenomenon or project is to be studied is often described as the biggest challenge for qualitative researchers, and especially for junior scholars and PhD students (Baxter & Chua 1998). In this case however, I would argue that it was my open-minded curiosity and fortunate and haphazard circumstances that along with an incredible timing allowed me to conduct the empirical study that is to be presented and analyzed.

When I started the PhD programme, I was affiliated to a larger research project conducted at Swedish Public Employment Services (SPES). During a conversation with one of the research assistants in the project, I expressed my interest in performance management and the, at the time, growing literature on coercive and enabling control (Adler & Borys 1996; Ahrens & Chapman 2004; Wouters & Wilderom 2008, Wouters & Roijmans 2011). The research assistant had just been in contact with a team in a specific geographical region at SPES that was about to do exactly what I was interested in; they were going to develop their own performance indicators. Inspired by the literature on coercive and enabling control (Ibid) and its calls for research on the design of performance management systems (PMS), the empirical case seemed almost perfect. Access to the process would provide a rare opportunity to follow a design process of a local performance measurement and management system from the very beginning.

I called the manager of the Team and presented my interest and idea and straightforwardly asked her if I could follow their process. Her immediate response was positive but she added that she didn’t know if their small and local project would even be interesting for me to study. They were, she
explained, “just” a team made up by case workers from three different local
SPES offices that had tripled in size during the past year. As part of a large
organizational change programme, the management at SPES had decided to
stop reporting on KPIs internally. That was in order to alter a previously tight
performance management regime. The reaction from the case workers in the
Team was that they wanted to develop their own local (and informal) KPIs “in
order to have some numbers to hold on to”. In the manager’s eyes, it was
nothing “special”. But to me, this description seemed as a perfect, and indeed
very interesting, case.

In terms of timing, their first team meeting where they would have their first
discussions on the local KPIs would take place a few days later, and the Team
manager invited me to come. She also offered to arrange for interviews with
the Team members later on should I think the project was interesting. Having
established a good connection with the Team manager over the phone gave
me access to the Team in fortunate and important ways. She later initiated the
contact between the case workers and me by sending out an e-mail asking if
someone was interested in participating in the study. One could argue that
such contact would include a power structure that challenges the voluntary
participation. However, as will be discussed below, the case workers
themselves were surprisingly knowledgeable about the research process, and
I had no reason to believe that there were any other intentions than voluntary
participation behind their choice to participate.

Below, an account of the various methods and activities carried out will be
presented. The main part of the study was conducted in the spring of 2017, a
time of turbulence in Sweden and the rest of Europe in the aftermaths of the
so-called refugee crisis. When I met with the Team for the first time, I became
aware that they were case workers in the Establishment Programme (EP). The
EP is a two-year programme into which individuals who have come to Sweden

91
as refugees are enrolled in order to be able to establish themselves on the
Swedish labour market.

I was soon to understand that I had entered a much more overwhelming empirical setting than I could ever have imagined. I found myself in a setting where the personal stories of people having fled from war and terror during one of the largest refugee crises in modern history became natural parts of all observations, conversations and interviews. Thus, the social and political circumstances at the time challenged the initial idea rather early on.

Nevertheless, the discussion on performance and performance management has maintained the main objective for the study. Following the process of developing the local KPIs revealed interesting perspectives on performance and what is considered valuable performance in the welfare state. In section 5.5.1 the process of analyzing the material will be outlined, and a broader background to the case will be provided in chapter 6. In the coming three sections, the methods used for collecting the empirical material will be outlined.

5.2. Observations – being invisible in the field

5.2.1. Team meetings
The Team under study was made up of case workers from three different neighbouring towns reporting to the same manager. As part of an organizational routine to share knowledge and experiences they met once a month in one of the local offices. The team meetings were held as a part of a full day of other planning and education activities. I had the opportunity to observe four such meetings - January, February, April, and June 2017 - and each team meeting lasted for about 90 minutes.
During these meetings the development and later follow-up on the local KPIs were discussed as a separate agenda point. However, having the opportunity to observe the whole meetings, I got to observe the group and their conversations about other important matters. Some of which were clearly connected to performance management, even though they were not explicitly connected to the development of the local KPIs.

For the first team meeting I went to the local office only for one day. I had lunch with the manager before the meeting to get more of a background to the Team and her thoughts on the process of developing the local KPIs. I was then introduced to the Team. After the introduction, I sat down in the back of the room. During all meetings, the room was organized in a horseshoe formation, and I sat behind the back row so that I could observe the meeting while not being “at the table”.

For the other three meetings that spring, I attended the meeting from lunch and onwards, and then I stayed for three more days to conduct interviews, attend open house\textsuperscript{10} and to observe meetings between the caseworkers and the applicants. Staying in these three towns was also a way of getting to understand the local culture better. The three towns were rather typical Swedish mid-sized towns with 20,000 – 40,000 inhabitants, and with a strong culture of “community”. They were all within an hour’s commute from one of the largest cities in Sweden.

5.2.2. Meetings with the applicants during open house

In addition to observing the team meetings where the operational work and the development of local KPIs were discussed, I was granted access to observe open house and thus spontaneous meetings between the case workers and the job applicants. The open house sessions were a two-hour activity arranged in

\textsuperscript{10} Open house will be further described in the next section.
the local offices two days per week. During these two hours, applicants enrolled in the EP could come to the SPES office to ask questions or to get help and support without booking a formal appointment first. As such, it was a complement to the regular meetings where more in-depth discussions on the applicants’ specific cases and activity plan would take place.

The open house sessions offered opportunity to deal with more general questions, and they were held in a public space in the entrance of the building. On all occasions I attended, it was rather busy. Two or three SPES caseworkers would be present, the applicants would take a number ticket, and, on some occasions, translators in Arabic and Tigrinya were there to facilitate the conversations. In other open house sessions I attended, the short meeting would take place in a separate conference room where the applicants were offered translation between Swedish and their mother tongue by an interpreter over speaker phone when necessary.

During these open house sessions, I observed about 25 meetings with applicants in total. Some were as short as 2 minutes; others lasted for up to 10 minutes. During open house and the short meetings with the applicants, I was introduced as a researcher from Stockholm University, but I did not take part in the conversations. I did not have access to any computer systems, I could not oversee the computer screen, and I did not get access to any personal information such as personal number or full names.

As mentioned above, the open house sessions took place in an open area at the entrance of the SPES office, and no matters of particularly delicate or confidential nature were discussed during these drop-in meetings. In-between the conversations with the applicants I had time to observe the buzzing conversations and scenes playing out in the facilities. This included informal small talk with the caseworkers and the interpreters. On one occasion, there
were also informal conversations with caseworkers from the local Social Insurance Agency office, as they had their open house session at the same time and in the same location\textsuperscript{11}.

The unintentional contact with the Establishment Programme was an \textit{empirical surprise} (Alvesson & Kärreman 2011) and turned the study into something very different from the initial intention. Rather than focusing on performance measures as something that is related to the overarching goal of the organization or society, there was also room for interpretation of the overall empirical situation in a much larger perspective as well as individuals.

One such occasion was during an open house session when I was observing the people in the room. Many of them wore traditional Islamic clothing\textsuperscript{12}. The women were wearing hijabs and the men long traditional clothing in linen materials. It was winter, and in this particular part of Sweden, it was windy, wet, and cold. What struck me in this situation was that the majority of the people in the room wore very expensive and “purposive” shoes. They were rough boots with rubber soles, and it stood out as the rest of their clothing was traditional and the jackets seemed far too thin for the Swedish winter climate. This image and observation was of course about more than just a pair of shoes and it has stuck with me throughout the whole study. My immediate reflection was that these were people who were not from “here”. It was obvious that the shoes must have been very different from those that they had arrived in Sweden in. And most importantly, that they seemed to have had high priority. Not only did it show that there must have been economic priority made, but also that this new situation was something that needed to be handled urgently.

\textsuperscript{11} Since 2016 the local offices of Swedish Public Employment Services, Social Insurance Office, Swedish Tax Authority, The Swedish Pension Agency, The Swedish Migration Agency and Swedish Association of Local Authorities and Regions, have been organized to be in the same building as a way of making it easier for newly arrived individuals to visit state agencies in one place, called Meeting Place (Mötesplats).

\textsuperscript{12} http://www.oxfordislamicstudies.com/article/opr/t243/e75
I interpreted this observation as a signal that this group had come to a new environment and materially they really tried to adopt. And in order to do so, without knowing anything about their specific or individual financial situation, financial prioritization had clearly been made. The explicit material conditions in this situation made obvious a strong sense of “otherness”. The situation serves as one of many situations in which the whole societal and political environment reminded me of what was going on in the aftermaths of the so-called refugee crisis, and it was one of the reasons why a critical perspective became important for the dissertation.

In hindsight, when interviews have been conducted over Zoom due to the restriction following the Covid-19 pandemic, these observations and the experience of “being in the field” have appeared even more valuable for the empirical study. In part for the understanding of the empirical situation, and in part for the analysis of the interviews and the observations from a wider societal standpoint. Below, a more extensive description of an example that came to set the scene for much of the perspectives in this dissertation will be outlined.

5.2.3. Entering an environment signified by social, political and societal change

While I did continue to attend the team meetings and discussions on the indicators, the empirical situation I found myself in took the study in a very different direction than initially planned. On my first visit to one of the towns I attended a meeting between a caseworker and an occupational therapist that had a large impact on me as a researcher and the dissertation as a whole. It was a meeting where they had a conversation about a man who had just found out that his wife and children had been abducted. And the outcome of the conversation was, in short, that he would get two weeks off from SFI (Swedish
for Immigrants). On the one hand, this showed bureaucracy at play according to set rules and case workers who were trying to do their best. But given the situation at hand, this was not a normal situation at all. The example of getting the knowledge of abduction of one’s family would under most other circumstances lead to different measures taken and for a longer period of time. Building on a Critical Theory perspective this is arguably an example that makes the social, societal and political perspective visible. While the meeting went on as a regular meeting “business as usual”, the conversation stayed with me during the rest of the study. Here was a man who had had terrible news about his family, but as it appeared from the conversation, he was also denied the understanding by the people around him when it came to the right to emotions and worries. From this perspective and based on a short conversation, my interpretation and the question enrolled me in highlighting/elevating this whole story.

It became apparent to me that the social and the societal environment really needed to be taken into account. It was not only about interpreting and analyzing the measurement and management of various types of performance by different stakeholders or individual team members, but the theoretical perspective needed to address in what type of environment and society performance was expected, by whom, of whom, and that the social as well as political perspective needed to be included. As a result, Critical Theory became the lens through which this analysis needed to be made.

Before entering the world of the Establishment Programme, I probably would have expected a message of someone having had their family abducted to be discussed in a chaotic setting. I would have expected utterances of shock and despair, perhaps even tears. A somewhat “normal” or intuitive reaction to a story of someone who had just found out that his wife and children had been abducted while he was thousands and thousands of miles away and could not
do anything about it, perhaps \textit{should} engender utter chaos. A so-called “normal” reaction if this would happen on rare occasions would perhaps be to raise money, to contact international media, to contact the Police or calling someone who could help him. But this was not such a situation. Because this story was not a horrible exception and the conversation did not take place in a setting where there was a sense of urgency to help the man to find his family. Even though such measures might have been taking place somewhere else. This conversation took place in a bureaucratic state setting where there were norms and ideals that could not be altered. Where the performance, and hence also the exceptions from the requirement to perform, was based on a rationale of an entrepreneurial subject who most obviously would want to find a job in order to support himself and his family. That is, the family that he had absolutely no idea where they were and that he must have been worried sick about.

And this story was not an exception. I was not exposed to any other story of this incredible severity again. But the very fact that a majority of those who were enrolled in the Establishment Programme at this time had come during the so-called refugee crisis 2015/2016, there were many other heart-breaking stories told. Each and every one with its own personal trauma and story. And the measures taken to deal with these situations were, from my observations, dealt with by making exceptions from the bureaucratic rules within the EP. And when needed, in cooperation with other agencies and organizations.

The examples of personal trauma described by the caseworkers during the interviews were many throughout the study. There were examples of scattered families, but also of family reunions. There were for example several anecdotes told about how people who had lived in small apartments during their first time in Sweden later housed both their own and other families in the same small apartments until it became a problem, even though they did not
have to. All stories were important for the analysis in different ways and they all had a large impact on me as a researcher. It would be wrong to say I could identify myself with their situation, but as they were both tragic and mundane at the same time, they were not difficult to be touched by.

While the role of a critical researcher is to be self-reflexive, to be able to de-familiarize oneself from the empirical material and to analyse the empirical setting in a larger perspective (Alvesson & Kärreman 2011; Alvesson & Sköldberg 2018; Svensson 2014), it is also important to at the same time be able to take the perspective of the subject into consideration (Fraser & Jaeggi 2018). Especially the perspective of individuals in vulnerable situations. The examples above illustrate such a perspective on a level of abstraction that does not require specific and lengthy descriptions nor interviewing the refugees, yet it gives the empirical situation life.

5.3. Hanging around…
In addition to the observations of more organized activities described above, I was also given the opportunity to “hang around” in the office. These opportunities could for example include having coffee and lunch with the caseworkers in the Team as well as other employees at SPES. Those particular conversations gave me the opportunity to ask general questions about SPES and the overarching change programme. The more general discussions about operational activities that were carried out to help different groups of job applicants helped me to get a better understanding of the operations and ways of working at SPES.

5.3.1. …in the office
When I arrived in the SPES offices in the morning, I waited in the reception area where applicants would come in, and I read the information posters and folders available to them. I could also observe and overhear conversations
between applicants and caseworkers and the receptionists. Once behind
the doors to the closed office, I could observe the bureaucratic and rather grey
state agency environment. There was for example the reflective vest for the
“in case of emergency-person” hung properly by the fire extinguisher. But
also personalized desks with pictures of children, as well as world maps
hanging on the wall indicating where people enrolled in the EP came from.
The opportunity to have informal conversations in the office with the
caseworkers that I later interviewed was an opportunity to grasp the bigger
picture of the work done at SPES. I appreciated the warm welcome and
generous access I was given. Both when I attended their meetings in person,
but the importance became even more clear by an openness shown to me when
I contacted the Team three years later, in the Autumn of 2020.

For the follow-up interviews made in 2020, the response to the e-mail where
I asked for follow-up interviews was immediate and friendly. Even though the
Team by then had been split up and the case workers in many cases had moved
on to other parts of the organization. Again, the generous access given to me
made me “a familiar face” in the organization (Baxter & Chua 1998).

5.3.2. … out on the town
Conducting a qualitative study with inspiration from ethnology includes
observations of the specific empirical situation under study but also to observe
the surrounding environment (Baxter & Chua 1998; Hammersley & Atkinsson
2007). When staying in the three towns for a few days I had the opportunity
to move around “out on the town”.

On two occasions, I had lunch with the manager of the Team at the restaurant
belonging to the local factory next door to one of the local offices. The
restaurant was dominated by male guests, men in blue brace trousers and
checked shirts, but also by the local crafts workers who had come in for an
early lunch, enjoying traditional Swedish lunch food in large portions at a good price. The local employers and the local community were an important part of the job matching at SPES, and I will come back to that in the empirical chapter (8.3).

In one of the three towns, the location of SPES was right next to the local Town Hall. In the Town Hall, the Swedish language course that was mandatory in the Establishment Programme took place 9-11 AM every day. This affected the open house sessions at SPES that were held between 10 and 12 AM, two days a week. By these means, SPES could plan their efficiency by accounting for having time for those who were not enrolled in the language courses to come at 10, and then expect a more intense pressure from 11 to 12 when those enrolled in the course would come over from next door. By hanging around for a day in this town, I had the opportunity to observe how this process was enabled and affected by the architecture and the planning of the whole town.

In-between the conversations with applicants during an open house session, one of the case workers explained the chain of events through which the applicants enrolled in the Establishment Programme would receive their monetary compensation.

- The first step is to be granted a residence permit through the processes at Swedish Migration Agency (SMA).
- Second, the individual is registered for the two-year programme with SPES.
- Third, he or she contacts the Social Insurance Agency (SIA) to get the reimbursement plan accepted and is asked to set up a bank account at one of the local banks and report the bank account number to SIA.
Fourth, SIA, demands information from SPES of attendance at the activities agreed with SPES, and depending on the level of the attendance, the individual gets reimbursement on their bank account.

This chain of events is however not only a bureaucratic or governmentality-like activity in theory. It is also a physical chain. After the open house session, I had lunch at the grill bar located in the middle of the square just outside of the SPES office when it appeared to me how this rather small town was organized. Located around the main square was SMA, SPES, SIA, a bank, a real estate office, a grocery store, and the Local Town Hall. Hence, not only could the applicants contact the different agencies and institutions electronically or through various online services. They could also rather easily make themselves visible to the agencies physically and be governed within the flow of societal institutions in both time and space.

Again, these observations in the first stage of the study appear more valuable now than I first understood, in particular in relation to the second stage when interviews have been conducted via Zoom. As for the empirical study, these observations have broadened my understanding of the situation at hand. And hopefully, this will help to thicken the empirical descriptions (Svensson 2014) as well as help the analytical reasoning in the analysis and in the discussion.

So far, the observations conducted in this study have been outlined and discussed. During these observations, I took a passive role. Below, an account of how the semi-structured interviews were conducted will be presented. In the interviews, my role as a researcher and as a PhD student became more obvious and explicit in relation to the caseworkers.
5.4. Semi-structured interviews

Conducting semi-structured interviews is a way for the qualitative researcher to guide the conversation according to pre-decided themes while at the same time allowing for open answers from the interviewee. As the open answers may vary in a wide range, the researcher gets the chance to adjust the follow-up question. Gradually, and as the observations of meetings between caseworkers and applicants were made, the questions became even more open and the interviews took the form of conversations about performance from a subjective perspective. For example, on who was performing and where performance was carried out.

In total, 18 semi-structured interviews have been conducted with 14 individual caseworkers. 12 in 2017 and 6 in 2020/2021. Apart from a focus on performance management, the development of the local KPIs, and the Establishment Programme, I asked questions about background information such as education level, how many years they had worked for SPES, and why they had applied for a job at SPES in the first place. All interviews were conducted in Swedish, and the quotes presented in the empirical story have been translated by me to the best of my ability to reflect the exact wording in a representative way.

I interviewed both male and female caseworkers, and they were from all three towns. Among the case workers themselves, there was a clear majority of women in the Team. In order to strengthen the anonymity in the responses among the interviewees and in order not to expose potential male interviewees, all names of interviewees will be replaced with names that are usually regarded to be gender neutral. In line with the “Chicago manual of style”, the pronoun used will be they/their and the present tense form will be “are” (Oxford Learners Dictionary).
In 2017 all interviews were conducted at the local SPES offices. As I had attended the team meeting in the beginning of the week in February, April and June, I was a “familiar face” (Baxter & Chua 1998) to the interviewees when we met for the individual interview and informal conversations were carried out before and after the interviews. All interviewees were generous with their time and the informal conversations following the interviews offered further reflections on the situation once the recording had stopped. The combination of attending the team meetings and then conducting interviews over a longer period of time made it natural to refer back to the progression of the discussions that had been held during the team meetings.

In 2020, the Covid-19 pandemic hit most of the world. Again, the world was in turmoil, only this time it was not war or terror, but the spread of a virus that changed every-day life for practically everyone around the globe. The caseworkers at SPES were not allowed to have any meetings in person, so we were referred to digital interviews which made the second stage of the study very different from the first. The solution was Zoom-meetings where I connected via my computer and the caseworkers to be interviewed called in via telephone.

A total of six interviews were conducted in the second stage of the study, three of which were follow-up interviews, and three that were “new”. These Zoom-meetings that in practice were more or less as a regular phone interview were recorded and later transcribed. However, during the transcribing of the interviews of stage two in the study it became obvious to me that I missed nuances in terms of both language and terminology. The choice of words and wording seemed to count more as we could not see each other and the lack of body language and opportunity to grasp other gestures made the interviews a little more stiff.
When the interviews were conducted in person, the introduction was more informal, and an opportunity to “feel” the situation. In some of the interviews this was nothing more than friendly small talk, and as I was a familiar face it was more or less picking up from the team meetings. On a few occasions, these conversations before the interviewees were an opportunity for me to ask a few informal questions.

While the Zoom setting changed the dynamic, the caseworkers happened to be very talkative and all interviews were very informative. The flow of words was not interrupted by me as a researcher, and talking on the phone left out words or sounds of agreement as well as signs of wanting to interrupt. Due to just a second of lagging, there was simply no time to interrupt before the person went on speaking. Overall, these interviews were very informative and in a way, that compensated for the feeling of loss of information due to not being “in the field”.

The time spent with the interviewees were more or less the same both in 2017 and 2020. In the interviews in person, meeting up for a few minutes before the interview was important for some small talk and “extra information”. And in addition, in all cases, there was a continuous conversation after the recording device (iPhone) had been switched off. Thus, while the formal interviews were shorter in 2017 (see Appendix 1), the total amount of time spent with the interviewee was longer when we met in person.

5.4.1. Interviewing the interviewers
An important part of the self-reflexivity required by a Critical Theory researcher is to understand one’s own role in the empirical study (Alvesson & Kärreman 2011; Alvesson & Sköldberg 2018; Hopper and Powell 1985). In this case, an unexpected phenomenon occurred during the interviews when it struck me that I was interviewing the interviewers. In the initial empirical
study, where I sat across the table from the interviewee with a recording device between us, I found myself in “their” territory, in terms of both the roles and the physical space. This was the place where the caseworkers normally interviewed the applicants. Now, the roles were switched for the interviewees, they were “on the other side of the table”.

Moreover, the caseworkers themselves were of course trained in interviewing techniques. On several occasions it has given rise to typical researcher’s questions such as “So, if I understand you correctly, you are wondering whether…” or “Could you specify that question a little bit more?...”. The ability to reflect and take the interview situation seriously was thus on a high level among the case workers. They were very much self-aware and well-articulate.

Interviewing the interviewers did nevertheless also leave room for me as the one asking the questions and then awaiting an answer even when the seconds of silence seemed awkwardly long. There was a mutual understanding of how an interview is “normally conducted”, and that it is ok to be quiet sometimes.

An important part of this mutual understanding of the process was however not only due to their everyday job of interviewing and talking to job applicants. Rather, many of the interviewees were well aware of the research process itself. Many of the team members had master’s degrees themselves, and they told me about their master’s theses and showed an interest in my PhD studies and process. I interpreted their apparent need to talk to me about their own theses not only as a way of “making conversation”, but rather, it appeared to be an opportunity for the interviewees to let me know that they knew “what this was about”. They were familiar with the research process, and they were also familiar with for example the guidelines for anonymity and that quotes and arguments may be used. No interviewee expressed concerns regarding
these questions. Rather, they confirmed my intention of making them anonymous should I quote them in the finished text. Some of them also preceded such statements saying “I wouldn’t say anything different if this wasn’t anonymous” as an assurance that they were being honest and had nothing to hide\(^{13}\).

With some of the interviewees I got the feeling of them wanting to signal that “we” were “on the same level”. On the one hand academically in a degree hierarchy, but mostly I interpreted it as they were comfortable in the situation as it was familiar, which is not always the case. The feeling of me being a researcher and they being the respondents did not cause a distance as sometimes described in methods literature. As such, the interviews were in a rather natural way more of structured conversations and reflexive reasoning. In a way, their knowledge and awareness about the research process also made me realize the importance of assessing and interpreting what is being said during the interviews rather critically. Not because there is any reason to believe they have not answered my questions honestly. But because there is a risk that they might exaggerate or undermine the importance of certain aspects when reflecting upon the research situation when being aware of the potential of getting their message through. Nevertheless, the lengthy informal conversation with all of them has been a way of assessing the potential intentions of such matters.

5.4.2. Interviewing the case workers – but not the refugees
The process of choosing who to interview in a qualitative study using semi-structured interviews is usually made through a purposive or convenience/snowball sample (Hammersley & Atkinson 2007). The

\[^{13}\text{It was also yet another example of the open environment within the Team that allowed for people to speak up. At least from my interpretation and from what the caseworkers told me about the group dynamic and their relationship to the manager.}\]
researcher targets a specific group where the ability to discuss the phenomenon under study is more important than the number of people interviewed. In accounting research, the sample often includes people in specific positions or industries, for example addressing accountants, controllers or auditors (Chiapello 2017).

As was described in this chapter’s introduction, my interest in performance management and performance measurement guided the choice of what organization and team to approach. The initial process of approaching interviewees was thus strictly made from the list of employees working within the Team. Initially, the targeting of the caseworkers as interviewees was therefore arguably non-problematic and followed an uncomplicated convenience sample.

Interviewing the individuals enrolled in the Establishment Programme would have been in line with the method of providing counter accounts as used in other studies in the field of accounting and immigration (e.g Agyemang & Lehman 2013; Anisette & Trivedi 2013; Gilbert 2020, Lehman et al 2016). In this dissertation, however, the accounts of the applicants have been collected from the observations during individual meetings between caseworkers and applicants, observations in the office, and during open house sessions. The aim of this dissertation is to highlight how the neoliberal hegemony has penetrated the public sector and its rationale for how to manage valuable performance, and to highlight how accounting and performance management affects already vulnerable individuals in state processes characterised by capitalist production rationale. Therefore, the perspectives of what is regarded valuable performance is collected through interviews with the caseworkers as representatives for the state process of managing performance. The interviews were to be considered individual follow-up on the discussions on performance during Team meetings. The second part of the
aim is attended to by interviewing the caseworkers about their experience from working with the wide and heterogeneous group of applicants enrolled in the Establishment Programme at the time of the study.

So far, this methods chapter has made accounts of each research method used to conduct the empirical study. Moreover, examples of situations and phenomena that contextualize the empirical environment and examples of how the self-reflexivity referred to in the previous chapter has been operationalized, outlined and discussed. In the next sections, discussions on the methodological implications on the interpretation of the empirical material as well as description of how the process for interpreting the material has been made will be presented. Then, in 5.6, ethical considerations will be discussed and after some concluding comments on methods and methodology the empirical study will be introduced and presented.

5.5. Interpreting the empirical material

To interpret the empirical material has been an ongoing process throughout the first empirical part, and then over the years that followed. Writing a monograph thesis allows for many different angles, re-writings, perspectives and concepts. Due to the study being conducted within the frames of the Establishment Programme and the close connection to the so-called refugee crisis, there have been many interesting perspectives and issues to take on that have not necessarily been connected to the dissertation idea. Moreover, the public discussions and debates about SPES, the societal situation and the politics around it had the consequence that others had a lot of opinions about the situation and potential solutions, and therefore, the feedback I have gotten over the years has been scattered.
In order to stay focused, it has been important to explicitly address the concepts of performance and performance management. Discussions on the meaning of both concepts have developed, shifted and challenged the thought process over the years, and the interpretation of the empirical material has challenged my thought process throughout the whole period of writing this dissertation. Not least with regards to what story is to be told. Whose story? From what perspective? Accounting? Control? Emancipation? Is it about power? Capitalism? Neoliberalism? Socialism?

Deciding to follow the writings of Critical Theory has been challenging in many ways, and the final version of the interpretation of the empirical material has come about by carefully weaving together examples, empirical accounts and quotes while actively trying to de-familiarize (Alvesson & Kärreman 2011, see 5.5.2 below) with the material in order to elevate the discussion from that of less critical interpretative (accounting) studies. In the previous chapter, the interpretation of the empirical material through the use of over-interpretation was presented. In the next section, a more practical approach on how I went on to process the empirical material in more practical terms will be presented and discussed.

5.5.1. From field notes, recordings and readings to a story to be told

The structurally practical way of going about interpreting the empirical material to be presented in the empirical study and analyzed and discussed in the preceding chapters has been an iterative process of transcribing interviews; reading the transcripts; more in-depth reading of literature, and thematicization of the material. It has been a process of going back and forth between theory and empirics which is usually referred to as an abductive approach to research (Alvesson & Deetz 2005; Alvesson & Sköldberg 2018; Dubois & Gadde 2022). As the objectives of the study changed along the way, there were new
questions to be asked, and the theoretical framework of Critical Theory has altered the initial intention of the study in terms of theoretical as well as methodological assumptions. The “new” questions that needed to be asked needed an emancipatory agenda, and they challenged the taken for granted assumptions, such as the benevolence of the welfare state.

The thematization and the theoretical concepts used in the analysis have been developed and decided upon through an iterative process of analytically comparing the discussions on performance during Team meetings to the answers given in the semi-structured interviews. Those comparisons have then been related to the observations made when attending “open house”. Eventually, a pattern including the somewhat same narratives and stories, as well as examples and generalizations made a coherent picture of what presumably happened in the empirical context.

5.5.2. Operationalizing self-reflexivity and de-familiarization

Throughout the study and the writing up of this dissertation, the understanding of theory and methodology has continuously matured. Taking on a Critical Theory perspective has not only had an impact on the theoretical and methodological assumptions that guide the analysis and discussion of the empirical study. It has also had implications and effects on me as a critical researcher. Both in terms of self-reflexivity and by challenging and developing my intellectual and analytical skills through the process of de-familiarization (Alvesson & Kärreman 2011).

First, theoretically. The critical accounting literature has been heavily influenced by a Foucauldian governmentality perspective for almost thirty years, starting with the influential work of Rose and Miller (1990, 1992). There are similarities in the critique on the neoliberal development of society in this study compared to previous research within this field. As such, the
decision of taking on a critical theory perspective has had two important effects on the research process as well as the results.

The challenge of questioning the dominant discourse in one’s field without turning to completely different assumptions about what is happening in practice, but to address those phenomena by questioning the underlying assumptions, has made the theorizing a balancing act. It has been a process of weighing the assumptions made within both fields and figuring out where and how they differ. As Critical Theory is rarely addressed within the field of critical accounting research, there are not many studies to rely on theoretically. But rather, the theoretical and methodological assumptions have had to be connected to accounting in more abstract ways. The intention is that this will serve as a basis for a theoretical contribution to the field.

Second, empirically. Alvesson and Kärreman (2011) argue that the role of a self-reflexive critical researcher includes the ability to de-familiarize with the empirical material. It represents the ability to look upon and conceptualize even a self-evident and familiar setting as “a rather strange place” (p. 44). The empirical situation at SPES was familiar in the sense that the vast negative publicity the agency had been exposed to the years preceding the study had not gone unnoticed by me, being a person interested in societal matters in general.

The specific empirical situation of the Establishment Programme was also a situation that at the time of the study in 2017 was debated and under heavy scrutiny in national politics and in the media. The discussions had the impact of being points of reference for efficiency, the importance of integrating the large number of refugees who came to Sweden into Swedish society, as well as the debates of social welfare and the importance of finding a job for all of those who were granted residence permits.
To de-familiarize with this situation and these discussions and points of reference was never a matter of distinguishing personal opinion from academic research. Rather, it was about making decisions on what assumptions to negate, what processes to criticise, and not least, finding the theoretical terms of what was really going on in the empirical case that happened to be in the Establishment Programme. It was not about negating an overall assumption of the meaningfulness of wanting to perform. Nor was it about questioning the assumptions of how finding a job can be a positive step on the way to integrate into a new society. But there was careful analysis and an iterative process of understanding what assumptions to challenge or negate, what assumptions to in fact ignore (leave as-is, Baxter and Chua 1998), or what assumptions could indeed be emphasized and highlighted (Svensson 2014).

Because the empirical study in this dissertation has been conducted by analyzing both anecdotes and observing people in vulnerable positions, going beyond the perspective of an analysis that is concerned with an organizational process, a professional role, or a specific event, and instead criticizing the very inner structures of oppression has been bewildering and challenging. There are so many situations and phenomena that could be addressed in similar ways as in more interpretive studies where the object and subject of study arguably are more concrete. Instead, this study has turned assumptions about contemporary society around.

As a result, I have struggled with the question of how to give the interviewees and the applicants’ justice while being consistent with this critical perspective that challenges all the assumptions of efficiency that inevitably have been infused in the public sector for decades, and that are just standard procedure in SPES. It has been important to respect and acknowledge the sincere feeling of the caseworkers wanting to do a good job for themselves, for society at
large, but most importantly for the applicants. And also, acknowledging the fact that those who did come to Sweden as refugees want to perform, and that the absolute majority of them want to find a job in Sweden and indeed become a responsible resident and tax payer.

Intellectually, Critical Theory and historical materialism are exhilarating and a great challenge for the mind and the academic analysis. Questions about society, the world we live in, and the structures that have formed our capitalist social reality for hundreds of years are to be somewhat understood, interpreted and taken a stand against. Not just for the sake of it, but in an effort to provide an academic analysis based on a scientifically conducted research study.

Having respect for the individuals and them being generous with their time answering my questions during interviews as well as providing me access to observe the “open house” has been of utmost importance. Therefore, it is important to take on the very task of a Critical Theory researcher to be clear on their understanding of theory and methodology in relation to the empirical material with respect, yet with an open mind (Hopper & Powell 1985). Due to the theoretical analysis being allowed to go beyond what is seen at first sight or what is indeed explicitly expressed, the use of the concepts of alienation and reification that were introduced in the theoretical framework (3.6 and 3.7) and that will be used in the analysis (9.2) needs to be treated with a fair amount of respect and intellectual elegance and stringency.

5.6. Ethical Considerations
The caseworkers participating in this study worked with people in vulnerable positions. Making observations in this setting could potentially have ethical concerns regarding, for example, the criteria of informed consent. There was no documented informed consent during my observations of the meetings.
between caseworkers and applicants. However, most of the observations during the open house took place in a public open space area at the entrance to the building where other people were also present.

As far as I am aware, there were no confidential cases or issues discussed during these meetings. Such cases would presumably be taken care of in a pre-booked meeting. I was however introduced as a researcher by the caseworker whenever a new applicant approached the desk. In the cases where the spontaneous open house meetings took place in a separate room, the caseworker introduced me and asked the applicant if they agreed to me being in the room. Those meetings have also, to the best of my knowledge and interpretation, been of a non-confidential character.

During the observations with the applicants, I have never had access to any individual files, personal numbers or names. Neither have I had access to any computer systems, nor have I overseen the caseworkers making notes in the system. In this study, I have not been interested in the applicants’ individual cases per se, but the observations have focused on the interaction between the caseworker and the applicant and the questions asked and issues discussed in general. Therefore, there has not been any registration of information that in any way could be used to identify specific individuals.

Each individual interview with the caseworkers has started with me asking the interviewee for consent to record the interview, and they have all agreed. No correspondence has occurred after the interviews in which anyone of them has asked for the opportunity to make clarifications or withdraw any of their statements. All interviewees had my full contact information, and opportunities to leave more information or correct something said during the interview would also have been possible when I visited the offices or team meetings.
5.7. Concluding comments on methods and methodology

Applying Critical Theory as a theoretical framework implies careful consideration of the methodological assumptions based in the Marxist philosophy of Historical Materialism. While sometimes referred to as political and radical, I argue that the way it explicitly includes the political, social and historical circumstances in the analysis of the phenomenon under study offers interesting avenues to ask different types of questions and bring about new theoretical perspectives and nuances. Negations enable a Critical Theory problematization and analysis to ask questions of relevance that goes beyond what is seen at first sight. It requires careful interpretation and reflection by the researcher, both regarding the subject or object under study, but also of his or her own part in the research process.

In this chapter, the methods for conducting the empirical study were outlined. They follow a rather common method inspired by ethnography. The study has been conducted through a mix of observations, semi-structured interviews and documents and will be presented in the subsequent chapters. The main differences in connection with the methodological assumptions are arguably the close consideration of the empirical surprise and the de-familiarization with the empirical situation. In chapter four, Alvesson and Sandberg’s (2018) unconventional argument that the empirical material is of less relevance in Critical theory studies was presented. Paradoxically, as argued in 4.5, this does not downplay the importance of understanding the empirical phenomenon at hand. Rather, the methodological tools of negations, the de-familiarization with the empirical context, allowing oneself to become empirically surprised as well as using some extent of over-interpretation can arguably inspire the analysis and discussion to contribute to a wide social science discussion that goes beyond the organizational boundaries, as well as the vocabulary of
accounting and business administration. Only then, I argue, can we imagine how social change can come about.

To summarize the text so far, the literature review in chapter two introduced the poststructuralist accounting literature following the thought tradition of Michel Foucault and the concepts of the entrepreneurial self and responsibilization. The Foucauldian perspective represents a critical approach towards the development of neoliberal ideals looking upon neoliberalism as a phase of governmentality, which has been an influential perspective in critical accounting literature during the last decades.

In chapter 3, the theoretical framework of Critical Theory was defined and discussed referring to the Frankfurt School and the Marxist concepts of alienation and reification. It was argued that the Marxist perspective considers the political, socioeconomic and societal perspectives and that neoliberalism is to be regarded a phase of capitalism. The unjustified use of power creates a struggle between those in possession of formal power and resources, and those who are not. Moreover, Critical Theory was argued to have an emancipatory agenda and, through the use of negations, the aim is to challenge the capitalist status quo and strive for (radical) social change.

In chapter 4 the underlying methodological assumptions made in Critical Theory were discussed and it was argued that Critical Theory aims at not only interpreting empirical phenomena, but to go beyond in order to find “the hidden meanings”. Building on the Marxist philosophy of Historical Materialism, Critical Theory emphasizes the importance of considering the societal and political circumstances in the analysis. The methodological section was then followed by an account of the methods used to conduct the empirical study (chapter 5).
In chapter 6, an outline of the background of the empirical case will be presented. First, a description of the Establishment Programme and its operations and expectations on the individual will be presented. Then, a brief overview of the development of the Swedish welfare state will be outlined. In chapters 7, 8 and 9 the empirical study built on interviews and observations at Swedish Public Employment Services will be outlined.

The so-called *refugee crisis* of 2015/2016 was a turbulent time in several countries in the Middle East and Africa. Conflicts and civil wars led to the largest streams of refugees since WWII. UNHCR (2016) estimates that the number of people who arrived in Europe, including Turkey, at this time was a total of 5.2 million. Newspapers and news broadcasts were filled with images of refugees fleeing in unsafe and overcrowded boats over the Mediterranean Sea, and people crossing the borders on foot.

The response, willingness to help, and the availability of resources to do so varied between the European countries. Greece and Italy with their long coastlines to the Mediterranean Sea, thus being the first point of arrival for a large numbers of refugees, pleaded to the rest of Europe for help. Hungary closed its borders with barbed wire (Ghersetti & Odén, 2018), and the central stations in many of the largest cities within Europe were overcrowded with people. The processes in place within the European Union (EU27) did not seem to suffice to handle the acute situation and it took time before the member states agreed on how to handle the situation together.

Sweden was one of the countries welcoming the largest number of refugees per capita along with Hungary, Austria and Germany. In total, 1.2 million first-time asylum applications were registered in Europe in 2015. It represented an increase of more than 120 per cent compared to 2014 overall,
and the numbers more than doubled for Sweden (Eurostat 2016). With a total of 10 million inhabitants, equivalent to 2 per cent of the total population of Europe, Sweden received 12.4 per cent of the total numbers of first-time asylum seekers in 2015 (see tables below and appendix).

In 2015 alone, Sweden welcomed 156,000 asylum seekers and the effects on the state apparatus and the bureaucratic processes were immense.

| First time asylum applicants in the EU Member States and "Top 5" per million inhabitants 2015 |
|----------------------------------------------------------|---------------------------------|
| **Number of first time applicants** | **Share in EU total (%)** | **Number of applicants per million inhabitants** |
|----|------|------|-------|------|------|------|------|
| EU | 1,257,030 | 1,204,280 | 2,461,310 | 100.0% | 100.0% | 2,470 | 2,360 |
| Hungary | 174,435 | 28,215 | 202,650 | 13.9% | 2.3% | 17,699 | 2,870 |
| Sweden | 156,110 | 22,330 | 178,440 | 12.4% | 1.9% | 16,016 | 2,267 |
| Austria | 85,505 | 39,860 | 125,365 | 6.8% | 3.3% | 9,970 | 4,587 |
| Germany | 441,800 | 722,265 | 1,164,065 | 35.2% | 60.0% | 5,441 | 8,789 |
| Malta | 1,695 | 1,735 | 3,430 | 0.1% | 0.1% | 3,948 | 3,989 |

Number of first time applicants is rounded to the nearest 5. Calculations are based on exact data.
* Inhabitants refer to the resident population at 1 January 2015 and 2016
- Not applicable

<table>
<thead>
<tr>
<th>First time asylum applicants in the EU and the Nordic countries</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number of first time applicants</strong></td>
</tr>
<tr>
<td>----</td>
</tr>
<tr>
<td>EU</td>
</tr>
<tr>
<td>Denmark</td>
</tr>
<tr>
<td>Finland</td>
</tr>
<tr>
<td>Sweden</td>
</tr>
<tr>
<td>Iceland</td>
</tr>
<tr>
<td>Norway</td>
</tr>
</tbody>
</table>

Number of first time applicants is rounded to the nearest 5. Calculations are based on exact data.
* Inhabitants refer to the resident population at 1 January 2015 and 2016
- Not applicable
This chapter will account for the bureaucratic processes in place where the process of seeking asylum is part of a longer process through which the individual refugee is expected to become established (etablerad) in Swedish society. Established in this context refers to several aspects of the social and economic aspects of an individual’s life. In a Swedish context, it is usually referred to as being established on the Swedish labour market. That is, when one has the means and possibility to care for and support oneself and one’s family, which in turn implies not relying on the Swedish welfare system for financial support (Eriksson 2019).

In order to put the situation of 2015/2016 into context and perspective, this chapter will describe the empirical setting and study in two main sections. First, an overview of the bureaucratic process of becoming established on the Swedish labour market will be presented. Second, the development and key features of the Swedish welfare state will be presented from the perspective of the development of the labour market and the social engineering conducted during the twentieth century that to a large extent has formed Sweden as we know it today. The aim is to contextualise the society including societal norms and expectations, and to some extent, the culture into which the large numbers of individuals who came here in 2015/2016 were to become established. It is sometimes described as a society that in many ways differs from other welfare states, and where a strong mentality of solidarity is juxtaposed with one of the most individualistic cultures in the world (Berggren & Trädgårdh, 2015).

In the next chapters, the empirical study conducted through interviews and observations at SPES and within the Establishment Programme will be presented. The many challenges of the so-called refugee crisis will serve as an important yet secondary back drop to this empirical study and story. It will contextualize the empirical setting in which this study was conducted in order to amplify the phenomena related to performance and performance
management intertwined in the process of becoming established in Swedish society.

6.1. From newly arrived to residence permit – the asylum process and Swedish Migration Agency

The model below illustrates an individual’s journey from *newly arrived* to *established* as described by Swedish Public Employment Services in their reports on activities in the Establishment Programme (Arbetsförmedlingen 2018b:7). While the individual is at the centre and runs through the whole process illustrated by arrows, it also demonstrates the various state agencies involved and their respective responsibilities.


The first part includes the responsibilities of various actors and agencies up until the individual presumably receives a residence permit. This first part includes a so-called *mapping* of the individual who is newly arrived, where they account for their need for asylum, where their identity is confirmed, and where they apply for a residence permit.
During the first part of the process, local municipalities are responsible for providing housing for all immigrants and refugees who have been assigned to their jurisdiction. The housing solution may be apartments or bigger refugee quarters, and families are kept together as far as possible. When it comes to benefits of the welfare state, adults over the age of 18 are offered free health care check-up, heavily reduced prices on medicine, and emergency health care if needed. Children under the age of 18 have access to more extended healthcare within the frames of the welfare system. In addition, the local municipalities are responsible to ensure that all children under the age of 18 are enrolled in pre-school or school as soon as possible after they arrive in Sweden (Migrationsverket (2022d)).

The purpose of this first part of the process is to assess the individual’s application for asylum and residence permit. Under somewhat “normal” circumstances, this part of the process would take about three months. During the so-called refugee crisis of 2015/2016, when over 160,000 individuals applied for asylum in Sweden, the unexpectedly large number of applications and the resources available at the Swedish Migration Agency prolonged the process to almost a year and a half (Ghersetti & Odén, 2018).

During the time of handling the asylum application, the newly arrived individual is allowed to work and earn a salary. However, if the individual does not work, and lives in Swedish Migration Agency housing, they are entitled to financial support of 24 SEK (~2.50 EURO) per day if they live in an accommodation that offers meals. If the household costs are shared with someone else, the support is 19 SEK (~2 EURO) per day (Migrationsverket 2022c).

People with children have the right to an additional 17 SEK (~2 EURO) per day per child (up to three children), and they can apply for extra...
reimbursement for more expensive housing and for buying for example winter shoes, glasses or a pushchair. As an example, the maximum financial support for a couple with two children, including housing reimbursement, adds up to 7,510 SEK (~750 EURO) per month for the whole family. In this stage of the process, the individual is given a bank account from the Migration Agency, and the personal identification number is a temporary one as the individual is not yet regarded to be a Swedish resident (Migrationsverket 2022c).

In terms of active performance, the individual is not required to perform in any significant matter in relation to the state. The only thing one is required to do, is to cooperate in the process of verifying one’s identity if needed, and being willing to help if the Migration Agency needs more information on a matter connected to the process. However, there are no other formal requirements for performance during the time it takes for the process to go through.

This description of the first part of the process has been intentionally bureaucratic and informative. Certainly, many other processes affect the individual in parallel to this process. The social, material and physical reality for those who have come to Sweden as refugees can of course be a complex one. And more aid is both required and available from the municipality and other organizations. For example from NGOs, religious organizations and not least the local community.

However, the focus in this dissertation is the second part of the overarching process of becoming established. All activities leading up to the point of getting one’s residence permit are regarded as important for the individual’s story and for the state process overall, yet outside the scope of the empirical setting and analysis in this dissertation. Once an individual has been through the processes with the Swedish Migration Agency, having been granted
asylum and a residence permit, other important bureaucratic processes are set in motion. They are processes that require and expect more active participation and more incentivized performance by the individual.

Before turning to that, it is important to note that in between the first and second part of the process, the individual is given a personal number (social security number) from the Swedish Tax Office. The personal number is used for identifying oneself almost everywhere in Swedish society - both when contacting state agencies and private companies. Once a personal number is obtained, the individual can apply for a national ID and open a bank account at any bank of their choice.

In the next section, an overview of the processes orchestrated by Swedish Public Employment Services (SPES) will be accounted for. The process will be described in a linear manner in order to contextualize the formal process and the state agencies involved.

6.2. Performing in relation to the state – setting up an establishment plan with Swedish Public Employment Service

In 2010, a reform of how to establish individuals who had come to Sweden as refugees on the Swedish labour market was implemented in relation to a new law\textsuperscript{14}. The reform articulated that all refugees coming to Sweden should (be given the means to) do their best to integrate into Swedish society as quickly as possible. That is, as soon as possible after they have been through the process with the Swedish Migration Agency and they have been given the decision that they can stay.

\textsuperscript{14} See appendix 3
The law applied to everyone between the age of 18 and 65\textsuperscript{15}, and it stipulated a two-year plan, the *Establishment Plan*, during which the individual (hereinafter called the applicant) was to be enrolled in 1) publicly available education in the Swedish language, 2) social orientation (information about Swedish society, laws and customs) as well as 3) activities that make it easier for the individual to establish themselves in the ordinary working life. All these activities and more are components of the so-called *Establishment Programme* (EP), and the responsibility for coordinating the operations within the EP was assigned to Swedish Public Employment Service (SPES).

In addition to the activities connected directly to the EP, SPES was assigned the responsibility to coordinate the housing situation for all applicants in cooperation with the local municipalities. The Board of Local Authorities (Länsstyrelserna) in turn, was responsible to ensure that the individual municipalities had the right resources to provide housing for those who had received their residence permit.

At the time of the study, the EP was separated from the core operations at SPES and the case workers working within the programme only attended to the process of those enrolled in the programme. When this study was conducted (the spring of 2017) 96,000 individuals were enrolled in the EP, and in the Team under study each case worker had about 65 individuals on their list that they referred to as “their” applicants. At this time, the case workers were the responsible contact persons throughout the two-year programme.

\textsuperscript{15}This changed in 2018. After that, it applied to all individuals between 20 and 65 as some individuals at the age of 18 can be assigned to go to school.
This second part in the overarching process is to be considered a process of mutual obligation to perform between the case worker and the applicant. The objective aim is to give the applicants the right tools and prerequisites to become established on the Swedish labour market. That is, to find a job and to be able to provide for themselves and their families. In this stage, there is also another new level of financial support and reimbursement.

Going forward, the description of part 2 of the overarching process will exclude the housing situation. The main focus is instead on the two processes making up the Establishment Programme: the so-called *establishment conversation*, and on the processes and activities connected to the *establishment plan* which are the very core of the empirical study in this dissertation.

### 6.2.1. The Establishment Conversation

The first step in the second part of the overarching process is the so-called *establishment conversation*. In essence, it is a conversation between the applicant and a case worker at SPES and it is aimed to take place as soon as possible after the individual has received their residence permit (Arbetsförmedlingen, 2018). As in all conversations with Swedish state
agencies, all applicants have the right to have an interpreter present during the conversation, either in person or via telephone.

During these conversations, the caseworker maps the capabilities of the applicant, for example what previous work experience the individual has and their level of education. Thus, during this first conversation an overview of merits and something that can be interpreted as a CV starts taking shape. Based on the applicant’s previous experience and educational level, the case worker registers them in the internal software system using corresponding key words.

Apart from being about the formal process towards finding a job, the expectations for the establishment conversation are for the case worker to get a better picture of the applicant’s whole life situation in order to understand other needs and challenges. And as will be referred to in the next chapter, such conversations included stories on how the applicant had fled to Sweden, what the family situation looked like, as well as what the individual’s own plan was for the future (Arbetsförmedlingen 2018).

Nevertheless, the intended outcome of the establishment conversation was to set up the establishment plan – a plan that indicated what activities the applicant should and could take on for the coming 24 months\(^\text{16}\). The time between the initial establishment conversation and the commencement of the plan would ideally be two months during which the applicant was entitled to financial reimbursement of 231 SEK (~23 EURO) per day, five days per week (Kornerud, Mångs & Olsson 2018). That is, given that they participated actively in these conversations.

\(^{16}\) This plan corresponds to the so-called activity plan set up in other programmes at SPES for everyone that is unemployed.
In summary, once the individual is enrolled in the Establishment Programme, the financial reimbursement is considerably higher than before and the housing situation is different as the newly arrived is not in the care of the Swedish Migration Agency (SMA). Another significant difference is the strict requirement to perform. This performance is stipulated in the establishment plan which will be described in more detail below.

6.2.2. The Establishment Plan
The individual establishment plan, is a documented plan stating the activities the applicant is to enrol in and perform for eight hours per day, five days per week during a maximum of 24 months\(^\text{17}\). Thus, in terms of the proportion in time, the enrolment in the Establishment Programme can be regarded equivalent to a full-time job. When participation in the assigned activities is fulfilled and reported on in the time system, SPES clears the reimbursement details with Swedish Social Insurance Agency (SIA) that in turn pays out the introduction benefit to the individual’s bank account. That is, the bank account that they could set up once they had gotten their personal number, applied for a Swedish ID, and then set up an account with a bank.

Once the establishment plan is set up, the financial reimbursement is 308 SEK (~30 EURO) per day, five days per week, for a maximum time of 24 months. The fulfilment of the establishment plan results in monetary compensation for the applicant corresponding to a higher amount than the amount available if one would be alleged to get social welfare support. Failure to engage in these activities however, would leave the individual to rely on social welfare, or a reduction in the reimbursement corresponding to the time absent from activities.

\(^{17}\) The programme could be prolonged up to 36 months if there were special circumstances, for example parental leave and sick leave.
Thus, the financial reimbursement is considerably higher than during part 1 of the overarching process, and it signifies the performance required by the applicant in relation to the state. While the processes with the Swedish Migration Agency did not demand any performance in particular, the transfer into the Establishment Programme arguably changes the dynamic in terms of performance. As will be shown in the next chapter, the requirements to perform affected both the case workers and the applicants.

There are three mandatory areas in which the applicant has to perform within the establishment plan. They are: Swedish for Immigrants (SFI), Social Orientation and Labour market preparation. SFI is divided into various levels and the individual is assigned to the appropriate level depending on their previous education level. For some applicants the level is to learn the alphabet and putting together simple sentences, while for others Swedish for Academics (SFA) is a way to be able to conduct one’s profession or work using the Swedish language.

The social orientation course is a module in which all applicants learn about Swedish society, laws and customs. This mandatory element is intended to give the applicant a ground level of understanding of Swedish society and “serve as a foundation for continuous learning and to be able to acquire knowledge” (Arbetsförmedlingen, 2018:35). Both SFI and the social orientation course are provided by the local municipality, and while SFI is adjusted to the individual’s level of understanding and need, all applicants have to be offered social orientation for at least a total of 60 hours (Arbetsförmedlingen 2018b).

The Labour Market Preparation (Arbetsmarknadsförberedande insatser) consists of activities that in various ways intend to help the applicants to help themselves to find a way onto the Swedish labour market. Except for practical
help to apply for vacant positions, these activities range from practical help and understanding of what kind of job might be suitable for the applicant based on previous experience and interests, to how to apply for a job through various channels, getting help to write a CV, and to validate one’s grades from foreign universities.

Moreover, these preparatory activities include social activities that intend to enable the applicant to understand and try ways of getting around and getting about in Swedish society, stretching from going to the bank and opening a bank account to, for example, learning how to use the public transport system. They can also include health promoting activities such as meeting with a psychologist, a physiotherapist or maternal health services.

In addition to these three mandatory elements, there is a large variety of activities that can be taken on by the applicants. Below is an illustration of the activities that in practice guides and manages the individual via various activities closely connected to the labour market, such as government subsidized employments and projects, on-the-job training or starting one’s own business.
Exceptions from the *establishment plan* are made when an applicant is hindered from participating in the programme, for example when on parental leave or not being able to attend due to health issues and sick leave. When someone is not attending the programme due to these circumstances, the introduction benefit is not paid, but the applicant needs to apply for financial support via the Social Insurance Agency (SIA). Once the applicant returns to
the EP, they have to attend the activities that are decided upon in a revised plan, and the applicant has to be active in such revision of the establishment plan.

As the processes making up the Establishment Programme aims to help the applicant to help themselves to find a job, they can work in a wage position parallel with being enrolled in the programme if the applicant manages to find such a position, *The establishment plan* is discontinued once the applicant has had other employment for 6 months.

All in all, the *establishment plan* is a key document for the Establishment Programme as a whole, but also for the individual to progress and take steps closer to becoming *established*, notwithstanding what initial level they are on or what type of experience they have.

6.2.3. Concluding comments
This section has accounted for the process of coming to Sweden as a refugee and the process of becoming established on the Swedish labour market and presumably then in Swedish society. It has accounted for the various activities and the public authorities involved in them. The description is not an exhaustive list of all contacts an individual has with authorities during their first time in Sweden, but it shows the overall process that is related to the overall aim of becoming established on the Swedish labour market.

Following the methodological assumptions of historical materialism, the theoretical assumptions cannot be made in isolation but must be made in relation to the context of which it is in (see chapter four). In order to understand the Swedish bureaucratic system and the development of the Swedish welfare state in more detail, the next section will provide examples of social reforms implemented during the twentieth century that to a large
extent have formed today’s modern Swedish welfare state. The development of social reforms and reforms explicitly connected to the labour market and labour conditions are relevant to describe in order to understand what kind of labour market the people who came to Sweden as refugees in 2015/2016 could expect, and not least what it in turn expected from them.

6.3. The Swedish model – individualism and solidarity

This section will describe some of the social reforms building the Swedish welfare state throughout the 20th century. It includes aspects differentiating Sweden from other countries and what economic historians and economists refer to as the Swedish model. It is a political and economic model that to some extent describes the relationship between the individual and the state and that in many ways stipulates the prerequisites for the labour market overall. Moreover, it is a way of organizing society that can be argued to create norms and expectations that affect social relationships and the way the system and Swedes in general look upon the nuclear family, equality, independence and wage labour. Not least in terms of the development of paid parental leave and heavily subsidised childcare, free education for all from pre-school through university level, the strong position of labour union representation and the absence of minimum wages.

The description below is not to be considered a full description of Swedish society and its institutions. Neither is the ambition to cover all the aspects and critical discussions that are important in relation to the development of equality. The intention is rather to point out the preconditions of some key features in the Swedish welfare system and its development over the last century that have had an impact on the encounters between the caseworkers and the applicants in the empirical study in this dissertation. In addition to the
development of these social reforms, a brief account of Sweden’s history of welcoming immigrants and refugees will be presented.

6.3.1. Social reforms for a more equal society
Sweden is a relatively small country with about 10 million inhabitants that has developed from one of the poorest countries in Europe to one of the richest during the last 150 years. In the 1800s almost a third of the population left Sweden for America when harvests ran short and life was difficult. In the 20th century however, Sweden developed a strong industry and economy as well as a rigid welfare state and social security system.

Politically, Sweden has been dominated by Social Democratic politics and the party was in majority in the government for the largest part of the 20th century. The social democratic ruling has focused on and stimulated a strong welfare state and included several extensive reforms for the working class in general. From the 1950s onwards, reforms were installed to build “The people’s home” (Folkhemmet). One measure taken was ensuring better living standards for the working class. Investments were made for a large number of apartments and smaller houses to be built. And in addition to the many social reforms is development for a relatively equal labour market in the sense that men and women are both a natural part of the workforce. A large number of family related reforms have been installed as ways to provide better conditions and a more equal labour market between men and women.

Since 1971 for example, all parents have the right to obtain paid parental leave. The regulations have varied throughout the decades but at the time of this study, the parent couple can divide a total of 18 months per child between them. All while keeping up to 80 per cent of their salary (Försäkringskassan 2022a). The reimbursement is covered by the Social Insurance Agency (SIA) and sometimes in part by the employer. In 1974 women took 99.5 % of all
parental leave, but in 2020 the division between the parents was 70% for women and 30% for men (Försäkringskassan 2022b).

Reforms making childcare more affordable and accessible were installed in the 1970s, allowing both parents (or single parents) to work outside of the home (Korpi 2015). At the time of this study (2017) the maximum amount to be paid for childcare is 1,362 SEK (~140 EURO) per month (SCB 2022a). The availability of affordable childcare might be one of the reasons why it is still unusual overall for women to stay at home with children and to become “housewives”. The prevalent norm in Swedish society is rather for children to go to kindergarten or other childcare arrangements that can be organized by municipalities or by private actors. In general, this makes Sweden different from countries such as France, Germany and the UK where the opportunity for paid parental leave and affordable childcare is not as generous in general. The societal development has thus not only focused on the material standard but also on the promotion of equality and a balance between work and family life on the one hand, and the opportunity for all to work in order to earn a wage on the other (Korpi 2015). Along with such opportunities it can be argued that the social contract also requires and expects everyone to be part of the workforce.

6.3.2. Education – almost all tax funded, free for all
The individual’s independence and an idea of equal opportunity is also manifested in the Swedish education system. Children start preschool at the age of 6 and school is mandatory up until 9th grade (Skolverket 2022a). All children have the right to access free education, and most education is funded by the state and free for all¹⁸, all the way from pre-school through upper

¹⁸ There are private actors and risk capitalist owners of schools in Sweden and they are allowed to be run as registered companies which means they can also make profit and give dividends to stock holders. Sweden is one of two countries, along with Chile, where school actors can make a profit of tax funded schools. The difference is that while all schools are funded by tax payers’
secondary school (12th grade, the last grade before university level). All academic higher education at universities and other higher education institutions receives funding from the state and almost all academic higher education is free for all Swedish students (with exception of certain centres for design education etc.) (UKÄ 2022). The absolute majority of universities are state owned and the privately owned universities are not allowed to collect fees from Swedish students19.

The main point to be made here is that there are no financial barriers for children in Sweden to access any part of the education system, and very few exceptions in the form of schools where there is a fee to be paid20 21. The school system is nevertheless under constant and heavy political scrutiny and debate, but the standard and quality of education ranks high in the OECD countries, according to available measures such as Programme for International Student Assessment (PISA) (Skolverket 2022b). The Swedish school system is similar to the other Nordic countries and to a large extent to other European countries. However, the system offers opportunities that many people who came to Sweden as refugees had not had in their home countries. The expectation to find a permanent job position or to complete an educational programme was therefore an “option” that was foreign to many applicants enrolled in the Establishment Programme.

---

19 Moreover, doctoral students are normally employed by the universities including all benefits such as paid vacation, parental leave, sick leave and more.
20 There are a few boarding schools in Sweden to which parents can register their children. There are costs accompanied with such schools, but the costs for education is financed and controlled by public authorities.
21 Since 1992 there is an opportunity for parents to choose which school their children should be enrolled in. Therefore, there might be aspects related to cultural capital affecting the choices and prestige levels for schools in certain areas. But there are in fact no financial barriers to enter such schools. Before 1992 all children were assigned to whatever school was closest to their home up until 9th grade.
6.3.3. The individual in relation to the state and the family

As part of *The Swedish model*, the formal bureaucratic relation between the individual and the state is solid in the sense that all connection and all social support is directed towards the individual directly rather than the individual as part of a unit such as a family, a married couple or any other formation of (financial or social) dependency. The Swedish model builds on the premise that the individual only answers for him or herself in relation to the state.

Important examples of such arrangements are for example that there are no elements of joint taxation for married couples in Swedish taxation policy (Gunnarsson, Schratzenstaller, Spangenberg, 2017)\(^{22}\). Within the EU parliament, joint taxation has recently been presented as a hindrance for equality between men and women as it diminishes the role of women’s wage work (Gunnarsson et.al 2017). According to Swedish Gender Equality Agency, this reform heavily increased women’s participation in the workforce (Jämställdhetsmyndigheten 2022a).

Another example is child allowance that is paid out to all children until they are 18 years old. The same amount (1,050 SEK (~100 EURO) in 2017) is paid to all children regardless of the income level of the parents (Försäkringskassan 2022d). The individual’s right to support from the state is always assessed in terms of the person themselves. For example, social welfare benefits and unemployment benefit.

The different examples above point to the fact that Sweden is an equal country in which men and women are equal parts on the labour market and where the state sees the individual in his or her own capacity. Albeit, women earn about 20 per cent less than men and Sweden arguably still has a long way to go before equality worthy of its name can be agreed on

---

\(^{22}\) Along with Finland, the only country with such structures in the EU.
(Jämställdhetsmyndigheten 2022b). Nevertheless, the bureaucratic structures do not differ between the sexes nor do they scrutinize the way in which individuals choose to conform to heteronormative norms of family establishment or marriage.

6.3.4. The Swedish labour market
Industrially, Sweden has traditionally been an engineering country with flourishing businesses and internationally successful entrepreneurs. For example, Sweden is home to several multinational companies such as IKEA, Volvo, Scania, Astra Zeneca, Tetra Pak and H&M. The large steel and forest industry has been an important part of the industry and the labour market in the North part of the country with companies such as the state-owned mining company LKAB, rock, steel and mining company Sandvik and the pulp and paper conglomerate SCA. In addition to the engineering tradition, this has also influenced the workforce as there has been a demand for blue collar workers. In more recent years, start-ups blooming into so-called unicorn companies include Spotify, Skype, gaming companies King and Evolution Gaming, and financial solution companies such as Klarna and iZettle. As a contrast to a vast need of a large number of factory workers, these companies are characterized by a highly educated and technically skilled workforce.

In addition to the business-related aspects of the labour market, an important feature of the Swedish labour market is the strong presence, and a history of strong, bargaining power of the labour unions. The labour laws in Sweden offer generous benefits in terms of five weeks of paid vacation, employment benefits for those who are temporarily out of employment, and sick leave compensation (Försäkringskassan 2022c).

As for wages, the Swedish model stipulates that the state should not interfere in the salary formation. The model was agreed upon in 1938 under the name
of the Saltsjöbad Agreement (Saltsjöbadenavtalet) (Schön 2012). The treaty includes agreements that salary levels and other conditions are to be negotiated between the labour unions and the industry without interference from the government or politics. This means that politics does not regulate any of these levels and there are thus, for example, no minimum wages. Collective agreements posit a strong position at the Swedish labour market and about 90 per cent of all employees are included, whether they are members of a labour union or not (Medlingsinstitutet 2022).

The neoliberal development of so-called McJobs (see e.g. Cooper 2015) and the gig economy does however challenge the system as, for example, food delivery services hire low-skilled workers under poor working conditions and low salaries without collective agreements. The lack of laws on minimum wages means that the system is challenged in a way that is foreign to the Swedish labour market overall and the labour unions have during the past years campaigned for the workers to join the union and for employers to use collective agreements. Some have indeed joined, and the future will tell how the Swedish system and labour market will deal with these new forms of employment, especially those employing workers that do not belong to the highly educated and skilled entrepreneurial group of gig workers who are fortunate enough to choose this free type of employment for themselves.

As a final note on the general picture of the development of the Swedish labour market, one could also argue that it has developed in more isolation and in a more stable environment than in the rest of Europe. An important aspect to bear in mind is that Sweden stayed officially neutral during both world wars²³.

²³ Sweden and Switzerland stayed neutral during the world wars. There are discussion and critique against different involvement especially the use of the Swedish railway. But Sweden did not take part in any military actions, did not occupy any other countries’ territories and was not occupied by any of the fighting sides in these two wars that had devastating effects in many other countries.
Simplistically put therefore, Sweden did not have the same effects in the labour market caused by large proportions of men being sent to war, but the labour market has developed in a somewhat different type of stability. That in turn means that Sweden has not been forced to rebuild society economically or materially in the ways other countries had to do. The details and many discussions thereof are outside the scope of this dissertation, but it is an important aspect to take into consideration when trying to describe the development during the 20th century.

In the next section a brief introduction of the long tradition of welcoming immigrants and refugees will be accounted for. Especially in relation to wage labour and integration.

6.4. Wage labour as integration
In relation to immigration, work and wage labour have been important aspects of the long tradition of welcoming immigrants and refugees in Sweden. Between WWII and the 1970s immigration was mostly connected to opportunities to find a job in Sweden and the largest groups were workers from Finland, Italy and Turkey (SCB 2022b, Migrationsverket 2022d). At this time, there were opportunities for less skilled workers to find jobs in the growing manufacturing industry and it was common for migrants to only stay temporarily and then return to their home countries. As such, the need to integrate into Swedish society and to learn the language was not considered as important as it later came to be.

From the 1980s and onwards, however, larger groups of people who had fled war and terror came to Sweden as asylum seekers. They were mostly from Iran, Iraq, Lebanon, Syria, Turkey and Eritrea. In contrast to previous groups of immigrants, these groups did not intend to return to their countries of origin,
but they needed to integrate into Swedish society. In the 1990s the largest groups were from the Balkan countries.

Eriksson (2019) argues that the way in which these questions have been addressed in politics changed in 1997, when the word used for immigration policy changed to integration policy (Invandrarpolitik to integrationspolitik in Swedish). Integration is, argues Eriksson, more closely connected to the expectations and efforts of becoming part of society and the culture overall. In 2010, the governmental party started to use the word establishment in relation to the processes that include immigration and how to become integrated into Swedish society through work. It was also during 2010 that the responsibility for the activities that became the Establishment programme was transferred from municipalities to the Swedish Public Employment Services.

Establishment, moreover, is a concept that in itself can have the meaning of being familiar with something, being in place, being part of etc. When referring to immigrants however, there are expectations to adopt and align with the demands of the Swedish labour market more specifically. And this is where the attention will be directed in the next chapter. It will account for how the demands were communicated and implemented in practice in the aftermath of the so-called refugee crisis of 2015/2016.

6.5. Concluding comments
The first part of this chapter provided descriptions of the processes awaiting an individual who comes to Sweden as a refugee. It has accounted for the formal processes that make up the Establishment Programme at Swedish Public Employment Services including the Establishment Conversation and the Establishment Plan. It has provided a background to the development of the programme, and accounted for how the various activities are connected to
financial incentives and reimbursement for the individual. Thus, the first part of this chapter accounted for the governmental structures in place that are expected to help the individual to become *established* in Swedish society. Nevertheless, the term *established* is closely connected to the wider meaning of being established on the Swedish labour market. And in order to understand the assumptions of that wider perspective, the second part of the chapter has provided an overview of the historical development of the Swedish welfare state.

The second part provided a contextualisation of the values that are behind the processes studied and analyzed more closely in this dissertation. Partly to emphasise the norms and traditions that have built the social fabric and contract, and partly to accentuate the individualism that is characteristic for Sweden that in many other regards is built on solidarity. The ambiguous relationship between the individual and the state is important for a wider understanding of the societal, political and temporal perspectives that will be presented and analysed in the subsequent chapters. The point intended to be made here is that Sweden has a long history of welcoming immigrants, and doing so has often been closely connected to the whereabouts of the labour market. While the social development and the many reforms installed have formed a labour market that follows particular “Swedish” values – they have for a very long time also created expectations for immigrants to comply with. Work and immigration have been closely connected, and for the last decades, finding a job has been considered one of the key features to become *established* in Swedish society. This chapter thus serves as a background understanding of the formal processes that makes up the system behind the Establishment Programme.

In the following chapters, we will turn to how these formalities are played out in practice. They will account for the empirical study conducted through
observations and interviews in 2017 and 2020, and they will be structured as follows. In chapter 7, the expectations for performance will be outlined in relation to how the individual is to become established, thus becoming a worker by submitting to the process. Chapter 8 and 9 will account for performance more specifically. Chapter 8 will account for the discussions in the Team of caseworkers as they developed internal performance indicators as a way of identifying valuable performance, both for themselves and for the applicants. Chapter 9 will turn to the individual applicant’s level of how they found their starting point in the performance process incorporated in the Establishment Programme.
7. The expectations to perform in a new country – Becoming a worker

The ultimate goal for the Establishment Programme (EP) is for the individuals who have come to Sweden as refugees and, having received their residence permit, to find a permanent job position (or an educational programme) within the time frame of two years. The process illustrated in the previous chapter (6.1) portrays a rational and linear process in which various activities are to be organized, planned and performed. In other words, the programme is a process in which a lot of performance is expected to be managed and completed.

Above, the EP was also argued to be a process in which there is a mutual requirement and obligation between the applicants and SPES to perform. That is, while the formal responsibility to operate the Establishment Programme is with SPES, the applicants need to fulfil their responsibility to perform in line with the Establishment Plan in order to receive their financial reimbursement in the form of the introduction benefit. In this dissertation it is ultimately the caseworkers that meet with applicants on a daily basis that are considered to be the counterparts of that mutual obligation at SPES.

The very expectation to perform proved to be a question of definition in itself. Both in relation to the system and in relation to how to behave. The expectation to perform within the Establishment Programme and to take part in activities eight hours per day, five days per week was in itself a struggle for some applicants. The expectations were all in line with the process of
becoming a worker. For the case workers, it was sometimes a struggle to explain the process at it appears rather peculiar when put in relation to other social contexts. In addition, the days in the office included various tasks in their encounters with the applicants and they were not always explicitly connected to the end goal. At least not in the short term.

Being in a new country and enrolled in a mandatory state programme renders various types of behaviours, desires and encounters with new cultural phenomena. To both the caseworkers and the applicants, these phenomena were interesting and challenging at the same time. In this chapter, the expectations on the applicants to become workers will be presented through the accounts of the observations of caseworkers’ day to day activities and encounters. First, observations from an open house session will be accounted for. Second, the expectation on all applicants to perform eight hours per day, five days per week will be outlined. Third, the expectation for individual performance and the discussions it led to with applicants will be presented. All in all, the chapter provides accounts on how SPES initially became a single point of contact for the applicants.

7.1. Expectations to perform over time
One does not have to observe the daily operations of the Establishment Programme for very long to understand that the situation at hand is a lot more complex than what the linear process presented in chapter 6 portrays (see 6.1). At the core of the bureaucratic and political discussions on how to handle the situation, there were ultimately ordinary people interacting with each other. On the one hand, there were those who for one reason or another had left their home countries and had become refugees. Some together with their families, while others hoped to reunite with family members later on. In addition to being enrolled in the Establishment Programme they were now also trying to
establish some sort of new everyday life in a new country, which meant there was probably a range of other things going on that were considered important, in addition to their performance in the EP. On the other hand, there were the caseworkers at SPES who spent their days working to help these people to find a job and to become established in Swedish society. Sometimes in line with the prescribed processes, and sometimes through their own ways of working based on professional and personal experience. Albeit, always in close collaboration with “their” applicants.

As will be described throughout this chapter, it all appeared to be a mishmash of tragedy, happiness, expectations and financial struggle. All explained and translated between Swedish and mostly Arabic and Tigrinya, yet complemented with a whole lot of body language. There were cultural clashes related to gender issues and ways of behaving in relation to state officials, and there were ways of expressing gratitude in poetic writing that was so foreign to the Swedish bureaucrats at SPES that it made them tear up when reading them.

The geographical area in which this study was conducted, was located fairly close to one of the larger cities in Sweden, and the labour market offered more opportunities than many other parts of the country at this time. Applicants with higher education who for example were fluent in English or had skills and previous experience of international business, did according to the caseworkers not have too much trouble to find a job with some of the larger companies in the area. For those who were considered to be “far away from the labour market” however, the journey towards establishment and finding a job was sometimes more challenging, and the establishment plan was more significant in their journey towards finding a job. In essence, it is the process controlling this work of helping this particular group that this empirical study is concerned with.
During one of my visits to the Team, I attended an open house session where caseworker Jessie had a busy day. The open house session was a two-hour activity arranged in the local office two days per week. During these two hours, the applicants could come to the SPES office to ask questions or get help without booking a formal appointment first. Open house was a complement to the regular appointments, and the sessions offered an opportunity to deal with more general questions.

In this town, SPES was located by the main square, right next to the local Town Hall. In the Town Hall, the Swedish language course Swedish for Immigrants (SFI) took place 9-11 AM every day. This affected the open house sessions at SPES that were held between 10 and 12 AM, two days per week. By this means, SPES could plan their efficiency by accounting for having time for those who were not enrolled in the language courses to come at 10, and then expect a more intense pressure from 11 to 12. That is, when those enrolled in SFI would come over from next door.

The session was held in a public space in the entrance of the building. It was rather busy, and SPES caseworkers as well as translators in Arabic and Tigrinya were present. One of the first people coming in was a young man who complained about that he could not seem to get the information he needed from the Social Insurance Agency (SIA), and he needed help. Jessie wrote an informal note, stating exactly what they had talked about, something in line with “NN was here. He needs information about X. Please give him the information”. He printed it and read it out loud to the man who seemed happy with the service which meant that he could now go to the open house session at the SIO a few metres down the road with his errand.

Next, there was a woman Jessie had not seen in a while. She suffered from a psychological condition and had been on sick leave. She did not seem to have
a particular question she wanted to talk about, but during their conversation she told Jessie that she had decided to stop taking her prescribed medications. Jessie, who was not a medical doctor and therefore did not want to tell her what to do, tried to be diplomatic in explaining and urging her to at least tell her doctor that she had stopped taking the medicine. “Just in case he thought it would be better to not just stop, but to stop in a more controlled way”. After doing that, Jessie suggested that she perhaps could come back from sick leave and start her establishment plan again.

Later during the session there was a shy woman, about 60 years old coming to the counter asking to add more Swedish lessons to her Establishment plan.

Jessie: “According to your Establishment Plan, your activities do not start until three weeks from now. But you will get more Swedish courses as soon as they start.”

Woman (in a quiet voice): “I don’t care. I want to do it now. It is not fair that my husband gets to learn Swedish faster than I do. While he gets to do Swedish also in the afternoon (they both took the same course in the morning), I have to go home. I want to study more.”

There was nothing else for Jessie to do than to look for availability in the group and they enrolled her earlier than initially planned.

These three short examples of encounters with applicants illustrate the variety of questions that a caseworker within the EP handled on a daily basis. In contrast to the linear bureaucratic process described in chapter 6, they might not seem to be explicitly connected to the activities of helping people to find a job. Indeed, the first two examples are not really connected to the activities within the frames of the establishment plan at all. However, they show how the availability of contacting SPES was part of a larger context that made room for social connections between the applicants and the caseworkers. In turn,
these informal encounters were described to be important in relation to job matching and establishment overall.

Making a broad generalization, the specific group of applicants enrolled in the EP was described to be different from other groups of applicants at SPES. That is, those who were “just unemployed”. Since the people in the EP were new to “everything”, they were described as often feeling “completely lost”. The conversations and help they therefore needed varied a lot. At this time (2017) the caseworkers were responsible for the contact with individual applicants throughout the whole process of two years. Due to the close contact that developed, the caseworker in many ways became a “single point of contact” and a person that the applicants turned to with questions that were outside of their formal responsibility and sometimes authority. For example, they often took on responsibilities such as translating documents from landlords or the municipality, making phone calls to other authorities and even accompanying the applicants to doctor’s appointments. The caseworkers in turn, referred to the group of applicants they were responsible for as “my applicants”.

One of them explained to me that as the organization of the Swedish welfare system with all its (neo)liberal ideas and reforms can be difficult for an established Swedish speaking person, we can only imagine the hardships of trying to understand the system when you have only just arrived. And specifically, we cannot expect the applicants to have a full understanding of how our systems work. One such example was the right to choose with what district health care centre you want to be listed, where it would be difficult for the applicant to know what they could expect, why one centre could be better for them than another, and also what kind of expectations and demands they could make on the health care system. The caseworker had many examples of when they had accompanied applicants to doctor’s appointments, both for more serious conditions, and other times just to translate the conversation.
The care for applicants on a more personal level thus extended the work of them as government officials, and this close contact was repeatedly described as meaningful and important. The basis for this close connection was nevertheless always professional and most of the caseworkers interviewed said that they had applied for a job in the EP because they wanted to “help out” in this particular situation and with this particular group of applicants. Some for reasons of solidarity and humanism, others for political reasons where they looked upon the applicants as important resources for society and thinking that working for SPES would be a constructive way to use their competence and networks to help influence an efficient use of taxpayers’ money. Nevertheless, also with the aim of helping people in this vulnerable position.

Most of the interviewees were highly educated, holding degrees in various fields of the social sciences, such as political science, psychology, behavioural science and international relations. Others had worked in politics or other state agencies such as the SI or A in other parts of SPES. And while the situations and everyday activities differed between them, there was a sincere feeling of wanting the best for the applicants and an explicit energy and force to do so. Nevertheless, juxtaposed to this close contact and the sincere interest in the applicants was the bureaucratic process of the EP and the mutual obligation to perform. Below, accounts on how the conversations on the need to perform in Swedish society took place will be outlined.

7.2. The expectation to perform outside of the home eight hours per day, five days per week

The social reforms introduced in Sweden during the second half of the 20th century were described in chapter 6. Among other examples, the reforms for heavily subsidised childcare (and elderly care) were described to be part of
structures enabling a more equal society and labour market. However, in relation to the expectation to perform in the EP, it created unexpected paradoxes in the encounters with applicants from more collective cultures\textsuperscript{24}.

The subsidized childcare was established already in the 1970s in order to make it possible for both men and women to work outside of the home (Korpi 2015)\textsuperscript{25}. A difficulty facing the caseworkers at SPES was in explaining to women who previously had taken full responsibility of caring for children and elderly family members that they, instead, had to spend eight hours per day in activities following the Establishment Plan. In the meantime, they explained, they were to leave their children at day care, which was provided for by the municipality. And their older children had to go to school. The opportunity to go to school for free had not been an option for many, and now they were obliged to. In addition, the women did not have to prepare meals as a hot prepared lunch is served for free in Swedish schools every day. Elderly family members, moreover, would be taken care of by nurses visiting them in their home a couple of times per day, or more often if needed. The cost of that was also heavily reduced by public agencies.

The activities that were expected to be performed were listed in 6.2.2. To remind the reader, the Establishment Plan consisted of three mandatory modules: Swedish for Immigrants (SFI), Social Orientation and Labour market preparation. The first two thus include educational elements where the SFI is available on different levels depending on the applicants’ level of understanding and progress. The social orientation was a module introducing the applicants to Swedish society, customs and laws. The labour market

\textsuperscript{24} A description of the development of the Swedish Welfare State, ”Folkhemmet”, and “The Swedish Model” was outlined in the previous chapter.

\textsuperscript{25} In general, one can argue that this has led to a development in which being a “stay at home mom (or dad)” is rather uncommon. Instead the norm is for all to be part of the workforce, which in itself may affect the way we look upon performance, work and the stigma of not being part of the workforce, for one reason or another.
preparatory activities were more varied. They included everything from getting one’s grades and diplomas validated to learning how to use public transport, to health promoting activities such as meeting with a psychologist, a physiotherapist or maternal health services. The overarching goal in the long term was to prepare the applicants for the labour market and to find permanent job positions. Therefore, the activities also included explicit activities such as compiling a CV, applying for vacant positions, or learning how to set up one’s own business. Performing in line with the expectations of the establishment plan resulted in the pay-out of the introductory benefit. At first sight, these activities might appear plausible and non-problematic when the goal is to find a job.

Nevertheless, the activities as well as the services and social benefits that most Swedes take for granted did not seem as obviously positive when the caseworkers explained them to applicants. It was not always easy to explain to someone why it was regarded more important for him or her to spend eight hours per day outside of the home, while all the things they before had spent all their time doing would be taken care of by somebody else. This paradox was addressed by several of the caseworkers. Not necessarily as a problem, but more as a common reflection on how the social welfare benefits that are intended to be positive, appeared strange and not very obvious to some groups of applicants. The case workers were prompt to point out that working with groups that were used to other welfare systems or no welfare systems at all, different views on paid labour and caring for one’s household and family were as interesting as they were challenging. For the caseworkers it challenged their own view on Swedish society, and one of them pointed out that one does not have to go far outside of the Swedish borders to see very different ways of organizing the family and paid labour. They continued:
"We have to understand that we sometimes are looked upon as being those who are different and perhaps a little bit weird”

The challenges associated with the particular group of individuals, many of whom came from cultures different from the Swedish culture, were plenty. Language and culture of course, but also the expectation from the authorities on the individual to share information about their family, their personal traits and qualities, as well as their potential shortcomings. The development of the Swedish welfare state has included reforms to ensure (financial) independence from the state as well as one’s family (see 6.3.3), and a consequence of that is that all individuals are expected to care for their own individual socioeconomic situation and also that the state should approach them as an independent person rather than in relation to a partner or spouse. In the next section, examples of how such discussions could play out will be presented.

7.3. The expectation to perform individually
One example brought forward during the interviews in this study as well as in the official reports from SPES, were the many cases of hearing disabilities in the group of applicants (Arbetsförmedlingen 2017). Due to bombing and raids, many individuals coming to Sweden as refugees at this time suffered from loss of hearing to various extents. One of the case workers explained how troublesome this was before it became an obvious and known problem, as they often wondered why the applicants did not seem to listen nor understand what they were telling them. This was, according to the case workers themselves, one of the examples of why the building of trust became an important element in the relationship between the case workers and “their” applicants. The applicants were afraid that it would lessen their chances of finding a job if they exposed their “shortcomings” to the case worker as a representative of the state. All when in fact the case worker could help assign them to an audiologist to get help in order to in a later stage be able to find a job.
Another example of the hesitance of sharing information with state agencies was encountered during the observation of an open-house session. Alex, one of the most experienced caseworkers in the Team, met with a man during an open house session. After having discussed his own establishment plan, he wanted to make changes to his wife’s plan. Alex explained to him that they could not do that.

**Alex:** “Your wife needs to come here herself”.

**Man:** “But she needs to be at home with the kids”.

**Alex:** “No, you can be at home with the kids while she comes here.”

The seemingly awkward suggestion made the man smile insecurely and he turned in his seat. Alex didn’t move, and kept eye contact with the man.

**Alex:** “Or, she can bring the kids. We have lots of toys here in the office for the children to play with”.

**Man:** “Ok, we’ll see”.

**Alex:** “Tell her she needs to come here to see me, ok?”

These types of conversations were referred to by the caseworkers in the interviews as well. That is, anecdotes where cultural differences lacking consideration for the hesitancy to share information with state agencies was frequently occurring. Nevertheless, the importance of performing individually was one thing. But as in both examples above, it was difficult when it conflicted with individuals’ urge to protect and care for the family in the way they thought best.

The strategies used by the caseworkers when meeting with the applicants were often very personal and genuine. There was a sense of them genuinely wanting to help the applicants in a manner that was experienced as friendly. This did
not however mean that they diminished the role of the overall mission for them as a state agency. Caseworker Jordan said:

“We are very clear (in their communication to the applicants) about the rules and regulations. And pretty friendly at the same time [giggles].(...) [Serious] I think about it this way; we work for a public authority. We have rules we have to follow. There are rules everywhere. There are rules in society, and there are rules in the workplace. And I usually describe it (to the applicants) like; here are the frames (gesticulating a box with their hands). These frames apply to us. Within these frames, we have the opportunity of doing many great things, and you (the applicant) may be part of the decisions made here. But we can’t move the frames. Those are the rules.”

The continuous contact with “their” applicants throughout the process started with the establishment conversation and then the execution and continuous follow-up of the establishment plan. The attitude expressed above signified the testimonies from most of the interviewees. They wanted to be flexible in order to meet the wishes of the applicants, but they emphasized their bureaucratic role as state officials. They all had clear expectations on the applicants to comply with the rules and do their best and the responsibility to perform in line with the activity plan was assigned to each individual applicant. Alex, one of the caseworkers said:

“They are our biggest asset. We show good results, and it is all due to the fact that we work with non-prestigious and willing people. Finding a job is the most important thing for them.”

They explained that they had used to use a softer approach at first, but now they were convinced that most applicants were capable of taking the responsibility themselves:

“I tell them ’I can’t sit around looking for a job for you, you have to do it yourself. If you find something, I will help you (with the application process)’. You give the responsibility to the individual. And I think that’s what we have to do. Because otherwise there is no long-sightedness in what we do. One can help people to find a job, but what happens next time? We are there to help and support, but an employer will always be more positive towards an applicant calling (to ask for job opportunities), than if a caseworker does it. Of course.
They have come all the way here (to Sweden). So they will do just fine. With a little bit of help and support of course.”

Alex, who had worked in the EP since before the refugee crisis was rather blunt when talking about the applicants. On the one hand they had a lot of sympathy for all of them and it was obvious during the interviews as well as observations that they cared. On the other hand, they were not afraid to be a little bit tough on the applicants. In a way, Alex seemed to expect more from them than the other caseworkers did, because they believed in letting the applicants be entrepreneurial and treated as, as they expressed it, “as any other grown-up person”.

So, who is then performing within the Establishment Programme? This chapter has accounted for how the bureaucratic frames, and rules and regulations kept the work of the case workers within certain limits, while the variety of questions from the applicants showed that they sometimes needed to go outside of what was actually expected from them. Still, the need for quantitative performance measures was urgent in order to keep a direction and be able to evaluate their individual and collective performance. There was consensus that the decided upon indicators were relevant and that the development process in itself was an opportunity of knowledge sharing and, to do something “good”. Yet, given the examples of the bureaucratic process and the indicators they had agreed on, I wondered about the distribution of performance between them.

I had formulated a simple and open question just in order to get an understanding of how the caseworkers interpreted the concept of performance. I asked all interviews the same question, and the answer was almost unison, at least the one question that gave the most coherent answers.
I simply asked the caseworkers “When do you feel like you have performed? That is, when do you feel like you have done a good job?”. To my surprise, nearly all of the caseworkers diminished their own role regarding performance and highlighted the applicants.

“If I am to be pleased with my job it would be when I have worked with a person (applicant) for a longer period of time and the person him or herself actually comes in with a job or trainee position (that they want to apply for). That the person has managed to find something, that it is not something “given” from our (SPES’) side, but that the person has acquired the information and knowledge that is vital in order to move on. I like that.”

They continued:

“So to me, when it comes to performance, it is not so much about what I do or what I do to help. But it is about the applicant finding a solution for him or herself.”

**Vic, Caseworker**

Vic’s answer was significant and illustrative for what the others said as well. While they in the group discussions on performance and the development of the indicators wanted to improve as a team, and while the discussions during team meetings were closely connected to the process, the explicit performance was assigned to the applicants themselves.

One of them said:

“They (the applicants) are the ones doing all the work. They are the ones proving themselves to the employers.”

While the caseworkers seemed to take for granted that the applicants were the ones performing, they were also aware of the fact that their results depended on the willingness to comply with the EP and the activity plan.

“And that’s our lucky star – that our applicants are so engaged and full of initiative.”

**Alex, Caseworker**
7.4. Concluding comments

This chapter has accounted for examples from the everyday operations carried out by the caseworkers working in the Establishment Programme. The everyday activities and short anecdotes that include accounts on cultural differences can be regarded to be various examples and expressions of what it means to perform from different perspectives. In essence, I argue that these activities were about how to understand the informal codes as well as the expectations of Swedish society. They required the applicants to trust the process as well as the state.

While the processes as described in chapter 6 illustrate formal ways of what is intended and expected to be performed during the two years of the Establishment Programme, this chapter has shown examples of encounters from the daily operations that appear to be somewhat distant from the formal activities. Instead, three different types of expectations of the applicants were discerned. The first one, the expectation to perform over time, was illustrated by the variety of activities that took place on an everyday basis where SPES became the one point of contact for the applicants and their various matters. The caseworkers in turn, carried out these tasks in order to help the applicants to “stay on track”, while it was not explicit work-related errands. The second expectation discerned was the expectation to perform outside of the home for eight hours per day, five days per week. The mandatory activities stated in the Establishment plan thus not only prepare the applicants for the labour market per se, but arguably, it prepares them for a forty hour work week and teaches the applicants to meet the demands and social codes of society. The third expectation, to perform individually has been shown to be alien to many of the applicants. And arguably, this is the one expectation that signifies the expectations of performance by the individual in relation to the state most explicitly. And it is the one expectation that also appears the most alien and challenging to the applicants. After all, as was presented in the previous
chapter, the independent role of all individuals is a norm and a way of managing the welfare system that has developed in Sweden during the course of almost a century.

In contrast to what could be expected from the formal and linear establishment process, the end goal of finding a job did not appear to be the main priority every day, but the applicants were more concerned with activities ahead of them in the coming days, or perhaps in the coming weeks. No matter if the activities were connected to the Establishment Programme or not. I argue that these processes essentially prepared them for how to become a worker.

The case workers did their best to perform in such a way that the applicants could find their way in their new country, and in their new situation. But the caseworkers’ perspective stretched over a longer period of time, and the examples above arguably show how they always tried to help the applicants forward. Not least in the example of trying to encourage the woman who had been on sick leave to enrol into programme again, being patient about urging a man to make sure his wife would come to the SPES office, or through the self-reflection included in the understanding that the Swedish norms might be perceived as weird when one is first presented with them. From this perspective, all of these activities were still about expectations to perform, and the operations carried out by the caseworkers can therefore be regarded to be activities of performance management. Because even though the applicants might have a more short-term perspective, the caseworkers needed to manage the process towards the end goal. Not only for the applicants’ sake, but also for their own.

So, if this is about performance management, what performance is it then that is to be managed? And what does it mean to perform on the Swedish
labour market? In the next chapter, the internal discussions on performance and how it could be measured and managed will be presented.
8. From expectations to measures of performance – Identifying valuable performance

As accounted for in chapter 6, the Establishment Programme was assigned to SPES as result of the reform in 2010. It was stated that all operations, including housing, would be the responsibility of SPES. At the time of the study, SPES was one of Sweden’s largest public agencies. It employed more than 14,000 people internally, and had 250 offices in cities all over Sweden. However, in the years preceding this study, SPES had been criticized for being both inefficient and costly. Internal documents acknowledge that the organization had been criticized by politicians, by its own employees, by the media, and by the general public. In public polls on trust, they scored among the lowest of all public agencies (Arbetsförmedlingen 2015b). In addition, they had received heavy criticism even in academic texts and articles (Paulsen 2015, 2017; Sjöholm 2013). Sjöholm (2013) for example, calls SPES “the most despised agency in Sweden”. The chapters above have aimed to put the EP into a societal context; this chapter will aim to add more of an organizational context.

When a new General Director was appointed in 2015, an overarching organizational change project was introduced: The Renewal Journey. It was an organizational change programme that was expected to go on for 6 years. Led by a consulting firm, the change programme aimed at changing the culture within the organization and actions were taken to educate managers on different levels in new ways of managing performance (Arbetsförmedlingen
The internal performance at SPES had previously been managed through a detailed management control system where, according to the interviewees, “everything” was monitored, measured and quantified. In its internal documents, SPES admitted that the tight control had proven to be counterproductive as poor results had stimulated even tighter control, which in turn had led to even poorer results and even less efficiency (Arbetsförmedlingen 2015a). As one of the first steps in the overarching change process, the decision was made that SPES would stop reporting on KPIs internally. Instead, an idea of so-called self-leadership would be implemented (Arbetsförmedlingen 2015a)\(^{26}\) \(^{27}\).

In combination with the large inflow of applicants into the EP, the workload for the caseworkers in the Team under study had increased and the Team had tripled in size during the past year. As this was the beginning of 2017, it was a point in time coinciding with the time frame in which many individuals who had come to Sweden as refugees in 2015/2016 had just had their residence permits and been enrolled into the EP. Thus, the caseworkers were following the process in place to the best of their ability, but as a result of the decisions made in the Renewal Journey they felt they lacked sufficient indicators to follow up on results, output, and outcomes. They felt they needed “some numbers to hold on to”.

\(^{26}\) The renewal journey promoted a wide implementation of self-leadership which suggestively would let the employees, all the way through the organization – from the higher management levels to the operational caseworkers - control their own operations. Management reasoned that it was indeed the employees themselves who knew how to best to their job. Thus, increased autonomy and less control was regarded as the right way to go.

\(^{27}\) The renewal journey has been studied in more detail and on more strategic level by others (e.g. Höglund, Holmgren Caicedo & Mårtensson 2018; Höglund & Mårtensson 2019), but also the effects on the operational level (e.g. Holmgren Caicedo, Höglund & Mårtensson 2019 and Höglund, Holmgren Caicedo, Mårtensson & Svärdsten 2018). What is interesting in this study, however, is the response and the reaction from the employees themselves at the operational level.
After an idea initiated by some of the Team members, they would now develop local performance indicators. The manager of the Team had agreed they would discuss them, decide upon a few measures and then implement them in the coming months. This development process was the place in which I entered the study from the very beginning. The discussions on the performance indicators proved to be different from the close contact and the overarching picture explained in the previous section. In these discussions, the case workers were more concerned with quantitative measures and with trying to find causality between what they were doing on a daily basis and outcomes in a wider sense. Essentially, they were trying to identify what performance could be regarded as valuable to measure. In this chapter, the empirical observations of the discussions on the development of the local KPIs will be presented.

8.1. Discussing performance

The first discussion about the new performance indicators took place during the first Team meeting of the year and about fifteen caseworkers from the three different local offices attended. They appeared comfortable with each other, and the group dynamics were as in most groups; they all participated to a varying degree and someone asked the obvious but rather difficult questions. Someone else was working on their computer throughout the whole meeting - even though everyone else refrained from doing so, despite the assumed equal need to do so. And one of them came across as a dominant force expressing their opinions more freely than others, supported by a small group of other colleagues from the same office. Importantly, there was a sense of mutual trust and confidence between the manager and the caseworkers, and the dialogue was friendly and open throughout the whole meeting.

---

28 Further described in chapter 5
29 See 5.2.1
When it was time for discussion on the performance indicators, the manager introduced the initiative and said “We all know, what gets measured gets done”. Explaining the initiative of developing performance indicators as a means to follow up on their performance and getting a sense of how they performed, she started the discussion on what the team thought valuable to measure. Several suggestions were presented, questioned and dismissed during intense discussions. Initially, the suggestions were about measuring the activities starting with “how many…?” and “how much…?” For example:

“What if we would measure how many times they (the applicants) meet with us before they get a job?”

This suggestion was dismissed as it risked leading to misrepresentation, as the paradox in measuring the applicants who had the most difficulties finding a job would meet with the case workers more times than someone who could find a job fairly easily. Measuring the numbers of meetings would thus risk indicating that the larger number of meetings with a case worker - the more difficult it is to find a job.

“If we can show how many people get a permanent position after having a trainee position, then maybe we can also use it as marketing to other applicants?”

“Can we measure what activities shorten the lead times?”

These suggestions were dismissed as it was difficult to measure or know how a trainee position was correlated with a permanent job position. As an example, a large challenge at this time was the subsidies from the Government where the state covered up to 80 per cent of the salary during a trainee programme or other introduction jobs for those enrolled in the EP (Kornerud, Mångs & Olsson 2018:8). A trainee position would normally go on for about 6 months. A common tendency, however, was that employers chose to not hire the person when the 6 months were over. During one of the interviews Lindsey, one of the caseworkers, explained that:
"Well, one might get a job at a local restaurant and prepare salads and deliver food to people and such. Based on that you might be able to get a subsidised job and you might be able to keep that job for two years. But during these two years that they are working – they earn a salary and qualify for unemployment benefits but they hardly learn any Swedish, they don’t learn about how the labour market works, and the conditions are usually pretty poor. The salary is OK but the conditions are pretty lousy. And we can’t do anything about that.

And then, when the subsidies are about to run out, then all of a sudden there is job scarcity with the employer for some peculiar reason, and that very often coincides with the subsidies running out."

Lindsey was not impressed by the subsidized solutions. In fact, several of the caseworkers said they thought it caused “locking in effects” that benefitted local employers more than the applicants. Frankly put, they saw it as a way for employers to use almost free labour financed by the State while being of little help for the applicants in the long term. Some even said they had refrained from suggesting a subsidized employment for that particular reason.

In terms of the process, the example cited above meant that the applicant would be back in the system and activities with SPES when the subsidized employment was not turned into a permanent job position. But if there was no time left to continue the activities within the EP³⁰, they would them count as “just unemployed”. So, even though a subsidized employment could give them experience that potentially could influence their chances of finding a job in the future positively, there was no way of measuring it statistically or following up on the result. Thus, the suggestion for measuring the results of these particular activities would not lead the Team to any useful conclusions.

The result of the Establishment Programme was followed up on an individual basis 90 days after the completion of the programme. Thus, if the applicant had managed to find a job or position for studies it could be regarded a successful outcome. There was a suggestion during the performance

³⁰ That is, if their 24 months, or in some cases 36 months, had come to an end.
discussions that the two-year period was too short for many of the applicants and therefore they were almost destined to “fail”. One suggestion was therefore to change the time period after which they would measure performance:

“We usually measure the activities’ effects 90 days after the applicants complete the Programme. What if we would measure after 180 days and see if it differs?”

Again, they wanted to find correlations between what had been performed within the two years in the EP and the probability of having found a job after completion. However, the measurement of “success” after 180 days was not technically possible, as the applicants would not be in their computer systems once they left for another part of SPES after the two years.

Overall, the discussions on the performance measures engaged the Team in formulating what represented their performance as a Team, and many of the suggestions came to be about finding causal relationships between their actions and the outcomes regarded as successful. That is, to result in applicants finding a job during their enrolment in the EP. The initial intention had been to define performance and performance measures in order to be able to follow up the individuals’ and the Team’s performance over periods of time, in order to identify activities leading to increased effectiveness and efficiency. The intention was to make sure they were doing the right things, and in the right way. However, these discussions rendered other types of performance management questions, and raised the need for legitimacy and an anxiety regarding exposing themselves and their performance too much to others. They started having second thoughts.

Already in the second team meeting, the Team started to reflect on other possible positive outcomes and reasons for developing the performance indicators. One of the topics discussed was how their local formulation and
measurement of performance would not only be valuable for themselves. They thought it could potentially be beneficial for them if they could prove themselves to other teams within the EP, in their geographical area or even nationally.

For some reason, there was a sense of a need to gather this information in order to ensure legitimacy and justification for the Team in relation and communication with other stakeholders, such as the management of SPES, the Government, and the local community. The discussions illustrated a need for legitimacy just in case someone would ask for it. Even though there were no indications of anyone intending to do so.

When the discussion had reached this level, some members of the Team started reflecting on how this development could serve as a negative exposure of their performance. Concern was raised on possible reactions from other stakeholders if the results of their work would not be as positive as they hoped for. The discussions came to be about the potential pitfalls instead. The enthusiasm of measuring performance from the first meeting now started to fade. Nevertheless, when they took their starting point in the activities of the Establishment Programme they managed to agree on two indicators to implement. The way they reflected on the process in itself will be accounted for and exemplified in the subsequent sections.

8.2. Defining performance
By the end of the second team meeting the Team had managed to agree on two indicators that would be implemented during the coming months. The two indicators they decided on were:
1) increase the number of applicants enrolled in activities preparing them for a job position, and
2) increase the quality of list of merits/CV.

The first indicator related to such activities as were expected to have an explicit impact on the possibility of finding a permanent job position, as opposed to, for example, language courses. These activities were often organized by the local municipality. They could, for example, include shorter courses to train for a profession, or local firms offering trainee positions. For the caseworkers in the Team the indicator was connected to ensuring better outcomes of the meetings with applicants and would require better communication and information about the various activities available to them. As such, it could be interpreted as an exercise of overall continuous improvement within the EP process.

The second indicator could be interpreted as a measure holding not only the Team, but also the applicant accountable for documentation of improved performance and higher skill levels. The CV served as a quantification and categorization of the applicants’ past experience and the expectations. Otherwise in the process, it was during the establishment conversation (see 6.2.1) that the caseworker tried to map the applicants’ experiences and capabilities. It could be anything from past working experience, translating grades and degrees to their Swedish equivalents, to try to understand what their future ambition on the labour market was. As with all types of CV’s, it was supposed to help identify what type of job they would be suitable for, and it could be used to argue for a certain position.

The Team agreed on the importance on keeping the applicants’ CVs up to date, as it would enhance the applicants’ chances of presenting themselves and

---

31 See table in 6.2.2.
their qualifications accurately when meeting with potential employers, thus increasing the chance of finding a trainee position or a permanent job position. As this could not be quantified in any meaningful way, random sample checks would be made to assure progress. It was discussed that the update of the CV could be done (by the applicant) at the end of each month when the applicant sent in the monthly record, and hence had gone through yet another month of activities that presumably could be added to the list of merits.

While these two indicators are not traditional key performance indicators as often described in accounting literature, they were still two activities expected to drive improvement of performance that they all agreed to focus on during the coming months. In a way it could be argued to be a way of deciding on how they would manage their own performance as a Team through managing the performance of the applicants. Thus, the discussions came to be about how they would “perform performance management”. Because these discussions made the Team think more explicitly on performance as a concept, something they had not done (had to do) before. The discussions on the possibilities to measure performance made them concretize and prioritize what was considered to be important within the Programme when they took several perspectives into account.

For various reasons, the CV became central in the discussions on performance, and as will be presented in the subsequent chapters, the previous experience one usually put on a CV would be more problematic than these initial discussions would be able to identify.

In parallel with the discussions on performance, the individual interviews offered the opportunity for the caseworkers (and me) to reflect on the discussions as well as the indicators. Kyle said:
“It’s really interesting to talk about performance in this way, I don’t think I have reflected on it in this way before. But it is a pity that we could not get more information from the IT systems”

Others expressed that the performance indicators they had decided on were just a reinforcement of what they were already doing, and in some cases what they ought to be doing. Nevertheless, during the discussions on what was important to measure, the list of merits and CV was indeed one of the most important things to the caseworkers. In order to match applicants with employers, the caseworkers thought it was one of the most obvious things to do.

“A list of merits is great. I insist the applicant sends it to me straight away (when they meet for the first time). No matter if it is perfect or if it is not perfect. I want it. That’s something I emphasize, because if there is an opportunity with an employer then I’m pretty quick with mentioning this person. And based on the conversations I have had with the applicant I know it’s ok, because I always make sure to agree on that (during the private conversations)”

Jordan, Caseworker

“Of course, we need a list of merits if we are to introduce them (the applicants) on the labour market. That should just be obvious. It ought to be obvious! (laughing). I mean, how would we otherwise do it? On the other hand, it shows how poor the situation used to be”

Sam, Caseworker

However, while the updated list of merits was supposed to make the task of matching easier, there were clearly both practical and individual problems connected to this. The dated IT system restricted the possibilities of extracting data and information for analysis and caused a lot of frustration overall.

The discussions about the dated IT systems and the inadequacy for the EP illustrate the frustration of the caseworkers that the old IT system hindered them in their work. They described it as a hygiene factor that one would think would be updated in one of the largest public agencies in Sweden.
“I think I have the best job in the world. But we cannot have these old systems that make the matching impossible. We should have the Rolls Royce of systems, don’t you think?

Sam, Caseworker

An important example was the fact that the caseworkers could not put in an indication of what the applicant wanted to do in the future, only what kind of experience they had from before. The previous experience was coded in terms of specific competence words, and the list of available competence words in turn was more compatible with the regular Swedish labour market conditions than the actual experience of the individuals in the EP. Not least due to the fact that the educational as well as occupational background differed in many ways.

Thus, on the one hand, the CV served as a prerequisite for finding a job and can be regarded as the most natural way of presenting oneself to an employer in most industries and for most positions. On the other hand, the heterogeneous group of applicants included academics and people with working experience in highly qualified jobs. And there were those who initially did not have anything that matched the competence words used in the IT systems and therefore could not be registered there or in a CV.

8.3. Concluding comments
In these discussions, the expectations to perform in relation to a larger process on an aggregated level as prescribed in laws and regulations, have been made more concrete and standardized in a local setting. Without deviating from the overarching process of the Establishment Programme, the discussions and definitions of performance have added another dimension to the discussion. That dimension ties the objective process that applies to all, to the everyday operations in particular offices in three smaller towns. Hence, based in the
different expectations that essentially prepared and taught the applicants to become workers (chapter 7), these discussions provided more explicit examples of what type of performance is supposed to be managed. That is, what the caseworkers collectively could decide on was to be the focus to manage and follow up on within the frames and activities of the Establishment Plan.

The examples accounted for in this chapter show how performance was discussed, defined and decided upon by caseworkers, for caseworkers. But also for the applicants. I argue that the processes of discussing and defining performance are ultimately resulting in the caseworkers identifying valuable performance. From their collective experience of what makes a successful process as well as their common ideas on how to best manage them for their own performance as well as the applicants’, the two indicators serve as focus areas of what is believed to be valuable. For the caseworkers, the indicators were to be able to show that they did something others would consider valuable. That is, if someone would review their work. With regards to the applicants, moreover, keeping the CV updated and making sure that as many as possible enrolled in the labour market preparatory activities was believed to be valuable as it would help the applicants to become workers, showing their capabilities to the employers and more quickly become established.

In a way it is very much in line with the idea of self-leadership implemented as part of the Renewal Journey. And as such, it places the Establishment Programme in an organizational setting that can be compared to other organizations and not as something that is different due to the direct connection to the so-called refugee crisis. By doing that, the standardization of performance could have played out in almost any (public) organization. However, this was not just any other (public) organization, and the circumstances were in no way non-extraordinary. This study was conducted
in the aftermath of the so-called refugee crisis of 2015/2016 and the implications of that will be presented in the next chapter. Because despite a formal process expecting certain performance to happen in two years (chapter 6), the daily operations that made these expectations explicit through teaching the applicants how to *become workers* (chapter 7), and then the ways in which the caseworkers *identified valuable performance* they also sharpened the expectations on performance for both case workers and applicants (chapter 8). And for a variety of reasons, the Establishment Programme was a struggle for many of the enrolled applicants. In the next chapter, the struggles of performing in line with the bureaucratic process and the strategies used by caseworkers to manage the overall performance will be presented.
9. Accounting for performance and performance that counts – Identifying one’s exchange value

The Establishment Programme as a place for performance has up until now been described as a linear, bureaucratic process (chapter 6), a setting where different types of expectations on applicants and caseworkers to perform are discerned (chapter 7), and a context in which the internal performance of the Team needed to be defined and then decided on and where performance expectations on both applicants and case workers were sharpened through the definition of two performance indicators: 1) increase the number of applicants enrolled in activities preparing them for a job position, and 2) increase the quality of list of merits/CV (chapter 8). Thus, while the model in chapter 6 provided a linear process of what is expected to happen during the two years until an applicant has become established, it appears to be affected by other circumstances that played out during a turbulent time. The caseworkers were not only placed in a position of dealing with a bureaucratic process with applicants that in most cases were in vulnerable positions during a difficult time overall. They also had to deal with external pressures from politics and the public. That is, in addition to potential changes related to the Renewal Journey.

The public debate about SPES at the time included a discussion on whether or not SPES should be given the means to continue their operations as usual or not. Two of the political parties had announced that they wanted to privatize parts of SPES, as the private market was regarded as (more) suitable to match
job seekers with employers. However, the caseworkers emphasise that this was already in place and happening. As a complement to SPES services, they collaborated with a variety of private actors locally to offer, for example, Swedish for Immigrants or other supportive activities that they could not have in-house. However, they argued that SPES as a state agency was really needed, not least in order to take care of those who faced the largest challenges entering the labour market. Or, as Lindsey put it: “that is, in the cases where there is no money (for private actors) to make”.

Furthermore, the caseworkers experienced another type of pressure from the public opinion: the pressure of people expecting SPES to “just” handle the situation at hand and more or less make sure to get people onto the labour market so they could contribute rather than being dependent on social welfare. It was described as a generalization made by the public on the operations at SPES in general, but the EP in particular. Kyle expressed their frustration:

“It seems as if people think that our whole society will collapse if these people don’t start working from day one”.

Kyle, Caseworker

SPES had long been looked upon as an agency that is supposed to “just fix” unemployment, but the many reforms that had taken place during the preceding years had made the agency develop into a facility that handled many long-term services for people with more complicated situations. Nevertheless, as indicated by Kyle in the quote above, there was a sense of urgency from society to find permanent job positions for the large number of people who had come here as refugees. Not necessarily for the sake of the person’s well-being, but for the sake of society not having to pay for their welfare through state subsidies.

In this chapter, the management of performance will be presented based in one of the identified performance indicator/focus areas – improving the quality of
the list of merit/CV. Starting from the activity of compiling a CV the everyday operations and the struggles to perform within the Establishment Programme will be presented with the individual applicant in mind. While the compilation of a CV might appear a non-complicated and rational way to present oneself to a potential employer, the interviews with the caseworkers in the Team illustrated how that caused new challenges when working with this specific group of applicants. If the performance indicator/focus area could be argued to be a way of identifying valuable performance (chapter seven), the CV in itself can be argued to be a way of identifying one’s exchange value.

This chapter will be structured as follows. First, an account on how the CV was defined and used within SPES will be presented. Second, the specific problem of applicants not having anything to put on a CV will be accounted for. Third, the expectations to perform in a regular job setting will be exemplified followed by, fourth, examples of how previous performance was not considered valuable or useful on the Swedish labour market. Fifth, examples on how the caseworkers used different strategies for how to manage the applicants’ performance will be presented.

9.1. The CV as a record of past performance
The compilation of an individual’s competencies is usually referred to as a CV – a Curriculum Vitae. That is, the course of one’s life. In the bureaucratic setting of the SPES, the process includes two aspects of this. The list of merits on the one hand, and the CV on the other. The list of merits is connected to the “hard facts” of what an individual has done in the past. By categorizing this and translating it into competence words, the caseworkers could register the applicant in the database based on specific search words. This was usually done during the initial meeting, which was the establishment conversation.
When referring to a CV on the other hand, it was more a description of the softer values and capabilities the applicant possesses. In practice, at SPES, it was a written document stating the individual’s experience and interests. As part of the activities in the establishment plan, the applicants could get help from SPES as well as other actors to write such a document. Going forward, “the CV” will be used to refer both to the list of merits and the document that SPES refers to as CV.

Being one of the two agreed-upon performance indicators, the commitment to updating the CVs was a potential way of ensuring that all activities completed within the EP were documented and made visible both to SPES and to potential employers. As part of the process, the applicants added more information to their CV over time in the programme. The focus on the CV, and the process requiring such a registration illustrated a taken for granted assumption that all applicants had something to write in their CV. And that something should be experience or education considered to be of value on the Swedish labour market. That, however, proved to not always be the case.

While the CV was agreed to be an important indicator during the Team meetings, several of the caseworkers pointed to the potential problem of being too focused on the use of the CV when I interviewed them separately. It was, they argued, on the one hand a natural element when looking for a competent applicant in most industries and sectors in contemporary society. On the other hand, there were also areas where a CV was considered secondary. And in the EP, they listed several situations in which other aspects were more important than the written document.

First, there were situations in which the individual applicant simply did not have any of the skills corresponding to the competence words necessary to register in the database. Second, there were many cases where the
qualifications of an individual, sometimes with a long career in their home country, did not correspond with the requirements of the Swedish labour market. Either because there was “no need” for their competencies, or because they did not have the right formal certifications. Third, there were many situations in which the meritocratic process of compiling a CV was found to be unnecessary as the caseworkers found it most important to just get the applicants to meet with the employers in person. Below, examples and accounts of all these three scenarios will be presented.

9.2. When there is no performance to record
As described in chapter 6 (6.2.1), the establishment conversation was one of the situations in which the caseworkers could start doing a mapping of the applicant’s previous experience and skills. Based in this conversation, there were specific competence words that could be registered in the IT system, and a CV could begin to take form. Nevertheless, as stated above, the compilation of a CV starts from the assumption that everyone has something to put there. And that was not always the case.

An explicit example described early on in the study was a story about a 27-year-old woman with five children who was a resident in one of the towns. She had not been given the opportunity to go to school in her home country, and she was therefore not literate even in her own language. Before coming to Sweden, she had had the traditional position of taking care of the household and the children, but as far as the competence words and the registration of a list of merits went, she did not have anything to put on her CV. Or put differently, she did not have anything of value to be registered. The caseworker telling me about this woman expressed a hopelessness about being unable to help her in the formal process. She was after all a grown-up woman who had raised a family and kept a household and then fled to a new country.
But once she was here, there was no way of matching her with an employer. At least not through the regular process.

The group of applicants who did not fit into the description of the competence words was large and heterogeneous. It was a struggle for the caseworkers to try to map and evaluate what they could do, but also to explain why they needed to register what the applicant was good at. Caseworker Sam described a typical and generalized picture of why the expectations on an uneducated woman, who in her home country had had the more traditional task of taking care of the household and the children while her husband was the breadwinner, were very different in Sweden for several reasons.

First, it was difficult for both the caseworker and the woman to define what she was good at. When the caseworker asked her what she was good at, she could typically not name anything in particular. The mundane tasks women in this position were good at, they had not previously reflected upon as a competence. When asked what they liked to do in their free time, the very phenomenon of free time or leisure time was not always applicable. Depending on what life had looked like, the separation between (unpaid) work and free time was not as distinctive as in Western Society, or specifically Sweden. Asking further questions, an example of tasks a woman enjoyed doing, and that she was also good at, could eventually for example be about baking cookies. From this competence – being good at baking – the caseworker could find a suitable competence word, and maybe a suitable job position.

This general example was one of many showing the interaction between the caseworker and the applicant where there is a benevolent willingness to get the applicant to define what she (or he) was good at, and what kind of competencies they had. But also why that situation requires explaining why
work or wage labour was not only important but also the ultimate end goal. There were other signifiers of the Swedish labour market that needed to be defined. Not least the importance of the rationale and importance of leaving the home eight hours per day (see 7.2), and the idea of both men and women being part of the workforce. The task of compiling a CV was not as obvious as in other cases, and the discussions and struggle were more different than one could expect.

In addition to the generalization of uneducated women, other generalized examples of difficulties were described. One such example was that of the many (male) farmers who before coming to Sweden had grown their own vegetables and sold them in the market in the nearby city or village. While their skills included this business distribution through which they had provided for their families, the way that the selling of groceries is organized in Sweden and elsewhere hindered them from working with what they knew and had experience of. The distribution chains and the supermarkets for selling groceries are a lot different from being a farmer selling things in market squares. And even though their skills were both in farming and in selling crops, it was the lack of technical and digital skills that hindered them from working in a supermarket.

It was described to me how a sales person in Sweden is not only dependent on their own skills or knowledge about the crops in question or the availability of customers, but they are also part of a bigger business context. The example is perhaps somewhat banal, but it made a significant difference for the men who could no longer do what they had always done. Jordan expressed the differences bluntly as “there are cash-registers in the supermarkets, and you need to know customer service and all”, meaning that the demands are very different and that there is an obvious mismatch between the core competence
of knowledge about specific crops and the expectations of service-mindedness and digital maturity.

9.3. When the ability to perform is taken for granted

The examples of this mismatch that caused applicants to struggle to find a job was not only about how their competence did not fit. There was also an example of a job position that did in fact not require any previous experience but still caused unexpected consequences. I was told a story about a man who had been appointed to help out at a local school. His assignment was to join the pupils on the school yard during breaks in order to be “an extra adult among the children”. He had been told that he “basically just needed to stand there”. The job description was thus rather straightforward. The problem however, was that he had indeed stood there in the school yard during the breaks, but without interacting with the children. The caseworker who used this example argued that the social interaction and the expectation to take your own initiatives was a challenge for many applicants who were assigned jobs where they did not feel comfortable with the situation, even though they did not require any specific types of skills. The underlying expectations of knowing how to behave in these everyday situations were not obvious to those who were not familiar with the setting of for example a school yard in the first place. And to translate such activities into being work was also a challenge.

The examples above can be argued to illustrate the expectations of what it means to work. Some of them are rather anecdotic and others are more generalizable. Overall, the essence of these examples was that they were described in a frustrated manner where the caseworkers argued that there were so many competent people coming to Sweden that did not get the opportunity to express their knowledge and capabilities. To a large extent because they could not put it into the standardized format that the CV offered. Even when
they had competence in occupations where there was indeed a demand for more workers.

In addition to the overarching problem of people who had never had the opportunity to go to school, which was mostly women, there were also a lot of other generalizations made. It became clear that the caseworkers were touched by personal stories, that they experienced frustration with their situation as well as with the formal process, and that they in one way or another realized that they had to see the situation for what it was and could only do their best in order to help the applicants to find a job position. The examples of applicants who could not compile a CV were many, but in similarity with the account about the farmers above, there were also others with specific professions that could anyway not compile a CV on the same conditions as others. That is, those who did not have the formal competence or the right certificates to register in the list of merits and in the IT system at SPES. Essentially, they were described as situations in which an occupational and professional identity that they had built throughout their whole life was lost.

9.4. When past performance is diminished and professional identities are lost

In section 7.2, the expectation to perform outside of the home was presented in more detail. But the Swedish labour market was also different in many other regards. Despite the individual case workers’ strategies, expectations and formal ways of going about to help the applicants, there were other factors that were new to the applicants that they could not influence but that had an impact on the writing up of a CV and the potential to find work based on past experience.
One example that came up in several of the follow-up interviews in 2020 was the caseworkers’ thoughts on how long careers in an occupation had been lost when people came to Sweden. Skilled craftsmen and people who had supported their families for years were now in a completely new position. The careers and occupations mentioned were for example farmers who have traded and sold their goods in the market square in a nearby city or town as mentioned above (9.3), but also a very common example of tilers, often from Syria who were highly skilled in laying mosaic. To be a tiler was described as a traditional occupation that was inherited from father to son, and often inherited for generations. The accounts about these men were many, and the problem they faced was that even though they were highly skilled and “could make the most beautiful and fantastic mosaics”, they did not have the right certificates needed to work as a tiler in Sweden. Due to strict building regulations, it was difficult for these professionals to even put “tiler” on their CV.

When I had heard this example several times in the interviews, I asked one of the caseworkers rather bluntly:

**Interviewer:** “So, lets’ say you have worked as a tiler in Syria for thirty years. What would you say it is worth on the Swedish labour market?”

**Caseworker:** “It is not worth anything at all”

These men could of course take Swedish courses, learn the language properly and then study to take the certificates needed. However, the professional pride, the identity, and not least the time it would take to be able to do what they had done their whole career was a big obstacle. One of the caseworkers concluded:

“And that’s why you sometimes meet with taxi drivers who are trained and educated medical doctors.”

In essence, the process of compiling a CV became an obstacle or a “gatekeeper” towards the labour market as it was difficult to show what they
could do, when the standardization rather made visible what they could not do. In addition to the struggles of proving one’s previous experience, and understanding what it means to work, the possibility of showing that they were able to perform was made very difficult.

The labour market for highly skilled workers with work experience was rather good in this specific geographical area, the main challenges were with those considered to be furthest away from the labour market, accessing the Swedish labour market appeared difficult for many other reasons. That is, the conditions of work itself, and whether or not one could show oneself as attractive to employers or not. While the formal process of compiling a CV in order to be able to be matched with an employer was the common way of managing the process, there were several examples where the caseworkers turned to other strategies. Below, such examples will be accounted for.

9.5. When performance is made possible through alternative strategies

The strategies for how to best meet with the employers differed between the case workers. An updated CV was a prerequisite for many, and something expected by employers who took part in the organized events held by SPES. However, this posed two problems. First, there were those who did not have anything to put on their CV as described in the previous section. Second, there were those who needed to get the chance to meet with employers to get the opportunity to prove their skills. For the case workers, this rendered a number of alternative strategies. Lindsey for example, had worked with SPES for a long time, but before that they had been what they themselves called “a practitioner”. Lindsey argued that the overall academic mind-set in the Team was one of the reasons why there had been so much focus on the CV during the team meetings, and also why they had decided on updated CVs as an
important indicator of performance. Lindsey argued that the others’ view on performance in society was influenced by their own experiences with the labour market, and by their own level of education. Before joining the EP, Lindsay had worked with other groups of applicants that had difficulties entering the labour market and, while they did appreciate the importance of the CV and the matching of competence, they thought that the most important thing for the applicants was to actually meet with the employers. Especially in occupations where the CV is of less importance.

“If you’re good with cars, you need to get the opportunity to go see a mechanic and show him (sic!) that you’re good with cars.”

Lindsey, Caseworker

Lindsey was frustrated with the administrative processes but also thought that the high academic level of caseworkers in the Team made them less proactive in talking to the employers outside of their own competence.

“But me, I used to be a practitioner, so I know how to talk to real people”

Lindsey often used their large local informal network to find suitable positions for the applicants. The strategy of helping the applicants meet with employers was a well-established activity at SPES in general and also in the EP. Another caseworker, Billy, agreed. They had more experience with working with people from other countries and they were also more concerned with the applicants meeting with the employers in person than the CV. However, Billy was not afraid to challenge the people involved in the process. Based on personal experience from people in their close circle, Billy knew of the challenges of coming to a new country and the importance of learning the language. For example, they encouraged “their” applicants to join sports associations in order to get in contact with the local community. Having examples of when it indeed had worked made them confident and persuasive.
They shared the strategy of doing things differently with Lindsey. And they were very clear about their personal principle:

“Well, I might be different, but I like to do things my way. I think it is very important that we have the CVs but I think that (even more importantly) the employers have to meet with the applicants.”

They argued that the applicants were the ones who had to prove themselves to the employers, no matter how much help or guidance they got from the caseworkers. In addition to this, they used a strategy to challenge both applicants and employers. When I met Billy in February 2017, they told me that they had assigned three women to meet with an employer in a male-dominated businesses that would normally expect to be presented to male applicants. I could tell that they were excited about it and they knew that the employer would be surprised. When we met again three months later, in June, I asked them what had happened to the plan. Billy smiled and said proudly but very quietly:

“They all got a position”

9.6. Concluding comments
This chapter started with a statement that the CV is a natural way of making an account of an individual’s competence and experience. It was argued that when applying for a job, the CV can be considered a natural and necessary document to compile and distribute in order to match an applicant with an employer. The group of applicants enrolled in the Establishment Programme at the time of the study, however, faced several challenges when trying to compile a CV. This chapter has presented examples of those who in fact did not have anything to put on their CV, but also of those who did have previous experience and high level of competence in a specific occupation but lacked the formal sophisticated certificates that are required in Sweden. That is, they did not fit into the regular norm for how experience and capabilities can
usually be defined. As one of the performance indicators/focus areas decided on by the Team was to focus on updated CVs, they also did whatever they could in order to help the applicants. Even if it meant to sidestep the formal bureaucratic process.

Based on the examples accounted for in this chapter and following the argument that the performance indicators illustrated valuable performance, I argue that the compilation of a CV can be a way of defining the starting point against which the individual’s capabilities can be measured. It is a screening and registration of the individual’s past performance and their expected ability to perform. In some cases, it manifests previous knowledge, while it in other cases strips the individual from the same. The examples in this chapter have shown how the process risks to diminish professional identities in order to make room for the new process that is part of the Establishment Programme. I argue therefore that the process of registering the individual’s CV, and thereby their starting point for future performance, is to be considered a process of identifying not only valuable performance, but also their exchange value to the Swedish labour market.

The empirical accounts in chapters 6, 7, 8 and 9 provide snapshots in time of the operations within the Establishment Programme in three smaller towns in Sweden in 2017. They provide a context of the aftermath of the so-called refugee crisis where a rather small country took on a large responsibility to welcome refugees. Both in relation to the size of its population and in real numbers. The chapters have provided examples about groups of people that are usually classified as being “far away from the labour market”, but have illustrated that they perhaps should be classified to be the least equipped to meet the expectations of the Swedish labour market. In practice, it appears to be the expectations of the Swedish labour market that control the process rather than finding a permanent position for the individual based on his or her
experience that is at the centre of this process. To summarize, the Establishment Programme has been argued to manage the performance of the enrolled applicants in order for them to become *established*. The processes provide activities that require them to *become workers*, and the performance is managed through discussions that *identify valuable performance* that then works as a vehicle to identify the individual’s *exchange value* to the Swedish labour market. In the next chapter, these empirical concepts will be analyzed in relation to the previous literature underpinning this study.
10. Performance Management in the Swedish Welfare State

The theoretical approaches presented in chapters 2 and 3 accounted for the critical accounting literature and its relation to performance and performance management in two different critical streams: governmentality studies built on the thought tradition of Michel Foucault (Foucault 1978/79; Hoskin and Macve, 1986; Miller & O’Leary 1987; Miller & Rose 1990; Rose & Miller 1992; Townley 1996) and the Critical Theory of the Frankfurt School and its more contemporary writings (Brown 2015; Fraser 2003; Fraser and Jaeggi 2018; Honneth 2012; Groff 2014). Contemporary writings of the latter of the two address the challenges of performance in relation to capitalism through the assumption that capitalist norms prevail because they have had such an influence on society that they have become an institutionalized social order (Fraser & Jaeggi 2018).

The main differences between these two perspectives have been argued to be found in the methodological assumptions regarding the possibility and importance to strive for social change. Such social change is concerned with a process of emancipation for the individual, and a social ordering of society free from what is argued to be infused with the forces of capitalist production features (Chiapello 2017). In a public sector setting, such a change advocates that there are other options to the prevailing marketized processes and routines that now characterize the sector. Since the 1990s, the increasingly privatized and marketized public sector has been operated based on market logics in which the individual (citizen) becomes an anonymous case from which state
organizations can calculate profit and return (e.g. Graham 2010). Such perspective was accounted for in chapter 3.

In chapter 4, the methods used to conduct the empirical study were accounted for and empirical examples were presented to illustrate the ethnographically inspired approach. Especially the events of how I unintentionally found myself in the setting of the everyday operations within the Establishment Programme in the aftermath of the so-called refugee crisis of 2015/2016. That is in many ways an important ground for the dissertation as Critical Theory was argued both in the chapter on the theoretical framework (chapter 3) and then in the chapter on methodology (chapter 4) to present an approach to empirical material that supports a more theoretical approach to social science analysis, aiming at challenging and questioning the assumptions underlying the phenomenon itself rather than describing it as first interpreted. In this type of analysis, the role of negations and going beyond what is visible at first sight are essential elements (Alvesson & Sköldberg 2018, Svensson 2014).

In order to understand the implications of an empirical phenomenon, Critical Theory emphasises the importance of the social, societal and political circumstances in which theory development is being made. For the reader to get a background of these aspects and to the Establishment Programme at large, an introductory overview and background to the development of the Swedish welfare state during the 20th century was presented in chapter 6. Thus, it presented the formal process of how one becomes established in Swedish society which in this setting is connected to being established on the Swedish labour market (Eriksson 2019).

In chapters 7, 8 and 9, the empirical study conducted through interviews and observations at SPES was accounted for. In chapter 7, the study was argued to be about how the individual is to become a worker by submitting to the
process. This submission involved submitting to the ways of the state and sharing information about oneself and one’s family and overall and trusting the state and state officials. Chapters 8 and 9 accounted for performance more specifically, chapter 8 how the discussions in the Team of caseworkers identified valuable performance, both for themselves and for the applicants, and chapter 9 turned to individual applicant’s level of how they found their starting point in this performance process. Regardless of having something to put on the CV or not, or one’s level of education or experience, this chapter was concluded to portray the process of identifying one’s exchange value on the Swedish labour market.

In this chapter, an analysis of the empirical material will be conducted with a starting point in the two research questions presented in the introduction. One more empirically grounded and one more theoretically philosophical. The first one was: how are the expectations to perform in the contemporary Swedish welfare state communicated and operationalized when helping immigrants to establish themselves on the Swedish labour market? And the second was: what is the role of accounting techniques, especially performance management, in the realization of the neoliberal ideas of individual performance?

The two research questions address the larger picture and the overall process, but the main focus of the analysis will be the performance of the applicants enrolled in the mandatory state process of the Establishment Programme. Looking upon the Establishment Programme as a performance management system, however, calls for analysis and discussions that is intertwined with the performance of the case workers. The close contact between the case workers and the applicants, makes it difficult to separate their performance when it comes to the practical activities, and as will be argued below, the caseworkers gets stuck somewhere in between. Therefore, the starting point in the concept of responsibilization will include both case workers and the applicants. Later,
it is the expectations on the applicants to perform that will be analysed and discussed.

The analysis will be structured as follows. First, the empirical material will be analyzed through the concept of responsibilization in relation to the caseworkers and the applicants respectively. Second, the Establishment Programme will be analysed as a performance management system operated in a capitalist institutionalized social order. The importance of wage labour and its role in how the individual applicant can become established through the submission to the mandatory activities of the establishment plan will be analyzed through the concepts of commodification, alienation and reification.

10.1. Two processes of responsibilization
The empirical study conducted at SPES and presented in chapters 7, 8, and 9 describes a situation of a large state agency that on the one hand is dealing with issues concerning processes of internal management control and performance management. On the other hand, they are dealing with the effects of a large humanitarian crisis and societal challenges that are out of their immediate control. The Team working in the Establishment Program links these two challenges together and appears to get caught somewhere in between.

The Renewal Journey introduced in SPES in 2015 aimed at handling the critique the agency had received from politicians, the media, society, their own employees, and even academic researchers (Arbetsförmedlingen 2015a; Paulsen 2015, 2017; Sjöholm 2013). One of the first things they decided to remove was the tight performance management and measurement regime that had come to signify the agency for years, causing it to be considered both costly and inefficient. This rather drastic move was a way for management to
signal a sense of trust in the employees. Self-leadership as opposed to tight performance management and measurement was presumed to be a way of working that offered the employees more freedom in their daily operations. And this hands-off approach would be a way for management to indicate and implement a way of working that communicated their trust in the employees being the ones who best knew how to do their job (Arbetsförmedlingen 2015a).

However, at this particular time and with the challenges for many governmental agencies and civil society, the timing of this laissez-faire management style was perhaps a rather unfortunate one. At least for the Team under study. Due to the heavy increase of numbers of applicants, the Team had tripled in size during only one year. In fact, while several political parties had communicated that they wanted to privatize large parts of SPES’ operations, this specific part of SPES was given more resources, hired more staff, and expanded its operations. Simply because there appeared to be no other option. And while the rest of the SPES implemented self-leadership and other activities of the Renewal Journey, the focus for this particular part of SPES was to deal with challenges that appeared to need more management and forms of control.

During the course of only two months, 160,000 people arrived in Sweden as refugees and, as has been stated previously, 96,000 individuals were enrolled in the EP at the time of this study (Eurostat 2016, SCB 2021). The processes in place however, had been implemented in 2010 (Appendix 3), under different and less acute circumstances. In relation to performance, I argue that as a result of this line of events, the empirical material discerns two parallel processes of responsibilization at play. One in which the case workers are being made responsible for the overarching performance of the state agency (SPES) through the implementation of self-leadership. Critical accounting
research on management control has identified how employees and citizens are being made calculable due to the prevailing and ever spreading of neoliberal ideals of efficiency. The increasing marketization and privatization of the public sector has taught us how the need for transparency has caused us to calculate, measure, and compare (e.g. Rose 1999; Rose & Miller 1992; Townley 1996). And in turn, this process causes the Team under study to find themselves in a position where they need to identify and define valuable performance in order to manage not only themselves, but also the applicants. The second process of responsibilization is thus with regards to the applicants, where the two-year programme in itself can be argued to be a process where the applicants need to practise a kind of self-leadership in order to become self-sufficient and responsible citizens.

10.1.1. Responsibilization of the caseworkers

As presented and discussed in the literature review (chapter 2), responsibilization can be defined as:

““a term developed in the governmentality literature to refer to the process whereby subjects are rendered individually responsible for a task which previously would have been the duty of another – usually a state agency – or would not have been recognized as a responsibility at all”

(Wakefield and Fleming 2017)

As a first step in the Renewal Journey, SPES decided to take away the means to measure performance in quantitative measures internally and thus eliminating the possibility for specific units or teams to plan, follow up and compare performance on group level. By implementing the idea of self-leadership, the responsibility to manage performance is thus arguably
transferred onto the caseworkers themselves. That is, the responsibility that used to be that of the management of the Agency, is now transferred onto the employees. Due to extraordinary situation at hand, this eventually resulted in the caseworkers taking on the responsibility to develop their own local performance indicators. Thus, as employees with SPES, they were made responsible for both the measuring and the managing of performance.

In the literature review (chapter 2) responsibilization was described as the link between the processes of transferring responsibility on the one hand, while emphasising the role of accounting in making organizations and individuals visible to the state on the other. Moreover, it was argued that the practical application of this is realized by *the giving of accounts*, through the counting of activities and capabilities, as well as the assessment and audit processes carried out by various state organs (Brown 2015; Cooper 2015; Lehman et al. 2016; Townley 1996). The result of these activities and plans then not only affects the prospects of finding a job for the applicants, but it is also a function of assessing success or failure of the Establishment Programme as a whole. In fact, in the wider societal and political context of the time, the outcome of the Establishment Programme could arguably be regarded as the success and failure of the agency, of politics, and some would perhaps even say of Sweden as a society and modern welfare state overall. And in line with the description of the concept of responsibilization above (Wakefield & Fleming 2017), this responsibility was assigned to the caseworkers through the decision to take away the reporting on performance measures internally. After all, this particular situation was an extraordinary challenge for the welfare states all over Europe, and the demands to get the situation right with the means at hand was a challenge that needed to succeed.
For the caseworkers to, in this situation, be left to trying to help the applicants to help themselves was not a situation in which self-leadership was perhaps the most plausible one. Because this was not an ordinary situation in which the caseworkers were just continuing their operations in a manner that could be compared to “business as usual”. On the contrary, for the caseworkers in the Team, and perhaps for SPES at large, the situation that initiated the development of local performance indicators was an acute situation where they themselves demanded more formalized management and control. According to the manager of the Team, the Team members found themselves in a situation of absence of performance measures where they were expected to manage themselves, their operations and their performance. While SPES previously had used meticulous actions to micro manage the operations, where “everything” was measured and thus was made comparable, the changes of the Renewal Journey had left the caseworkers in a position where they in fact no longer even could act as calculative selves (e.g. Rose & Miller 1992). Their performance was not comparable to others nor to themselves over time, and their performance was not measured along any sets of standards.

Thus, at first glance, there was no formal governance, there was no formal control, and there was no formal performance management system to comply with. The decisions made to design their own local performance indicators can therefore be regarded to be a manifestation or illustration of responsibilization in itself. Arguably because the job still needed to “get done”, but the caseworkers were the ones who were made responsible for making sure that there were some sort of measurements “to hold on to”, and report on, when management at SPES (well intendedly through the activities in the renewal journey) refrained from doing so.

32 There were summarizing reports on how many participated in the Programme, how many had gotten a job 90 days after finishing the programme etc.
Previous research on responsibilization has shown how responsibility for performance is transferred onto individual citizens or non-state organizations (Bujaki et al. 2017; Lehman et al. 2016; Shamir 2008; Wakefield & Fleming 2017), and the results in this study show how the upkeep of performance and progress in the processes of the Establishment Programme in many cases is non-deliberately transferred on to the caseworkers. And in other cases it shows how it is something they take on upon themselves to solve. I would call this an *internal responsibilization*.

This process of internal responsibilization appears to be conducted when two types of control collide. The decision to lose the tight control is one thing and was decided on based on the internal situation at hand, yet the social and political situation required more. The laissez-fair way of controlling, or not controlling operations transferred the responsibility of performance down the hierarchical level within the large state organization. Thus, in contrast to previous literature on accounting and immigration, the responsibility to run efficient state processes was, in this phase at least, not transferred to any non-state organizations nor individuals. The change in management of performance was a deliberate decision aiming at improving the performance management of the organization as a whole. There were no sanctions involved in this process, yet the caseworkers found it crucial to be able to measure and be able to present their performance in case anyone would ask (see 8.2). Who that would be would not necessarily be the management of the organization, but in this case could perhaps also be the media as SPES had been under tight scrutiny. Potentially, it could also have been other European countries, as Sweden took some pride in being the one welcoming the largest numbers of refugees during this crisis.
This study shows how the absence of performance measures triggered a process of developing their own. While the inflow of newly registered applicants increased to levels that had not been seen before, the overall change process at SPES that intended to deal with other management control problems (the Renewal Journey) left them no other option than to take the responsibility for managing, governing and measuring performance upon themselves. Analytically, Foucauldian studies in critical accounting literature would perhaps refer to this as some sort of disciplining effects. In essence, even though there appears to be a lack of control, the behaviour among the caseworker shows how control could be exercised at a distance (Cooper 2015; Miller & Rose 1990; Rose & Miller 1992; Townley 1996). However, since the abandonment of performance measures was a part of initiatives within such a long project (the Renewal Journey would go on for five years), there appeared to be no such intention. What is more, there were no sanctions and not really anyone to report the performance to. An argument of disciplining effects in this particular situation would be to make a simplistic analysis of it all, and I argue that it was the turmoil of the so-called refugee crisis and the urgent need to handle the chaotic situation that triggered the development and organization of performance. Therefore, the analysis must take a wider perspective than the internal control mechanisms.

The finding that the caseworkers expected the applicants to be the ones to perform is therefore in several ways a more interesting finding, as they thereby both implicitly and explicitly made the applicants responsible for the performance to be measured. This performance is expected to happen within the frames of the Establishment Plan and the two-year process. It is a temporal difference compared to other studies as the responsiblization process does not accentuate problematic aspects of the measurement of performance in the public sector that appear absurd when analyzing them. Rather, it is the very
creation and definition of valuable performance before it is even measured. Moreover, expecting the applicants to be the ones to perform means that the performance to be measured and managed is expected to happen outside of the formal organization. That is, the responsibility of the performance is transferred onto individual applicants.

10.1.2. Responsibilization of the applicants
The second process of responsibilization was thus arguably directed towards the management of individual applicants’ performance. This was also managed by the caseworkers, and the self-leadership and thereby responsibility is not only being transferred onto the case workers, but it is also a process in which they in turn responsibilize the applicants. It can be argued to be represented by the reinforcement of the need to comply with the performance of the activities that are being measured within the Establishment Plan. That is, the plan outlining the activities the applicants were to carry out on a daily basis in order to on the one hand become equipped to find a job, and which also was the requirement to obtain monetary compensation (see 6.2).

The overall goal of helping the applicants to establish themselves on the Swedish labour market “as quickly as possible” is a rather wide task to take on. And the lack of performance measures and the feeling of being lost then resulted in the Team wanting to develop their own local performance indicators. As accounted for in the empirical chapters the two indicators they decided to focus on were 1) Increase the number of applicants enrolled in activities preparing them for a job position, and 2) Quality of list of merits/CV. The final agreement on these two indicators, or perhaps more correctly, focus areas, strongly emphasized the Establishment Programme and the activity
plan as means to fulfil the overarching goal of finding a job within the assigned time period of two years.

From a performance management perspective, these two focus areas reflect the overall mission of SPES of helping individuals to help themselves to find a job on the Swedish labour market as quickly as possible (Arbetsförmedlingen 2010). They are examples of activities expected to be successful when following the process in a chronological order. That is, the job preparing activities are explicit way of assuring that attention was directed to “meaningful” activities that were explicitly developed to ensure preparation for a permanent job position.

As shown in the table in 6.2.2 there were other activities included in the Establishment plan that were considered important and “meaningful” to enrol in during the two years of establishment, such as learning Swedish or a trainee position. It was perhaps not surprising that the labour market preparatory activities were prioritized. Mostly because they more than the other activities could be expected to equip the applicant with knowledge and skills that would most explicitly be useful in a permanent job position. This meaningfulness is arguably only meaningful when compared to others. A governmentality perspective would call this that performance become calculable. This “administrative calculation” (Rose & Miller 1992:175) could be interpreted as a way of assessing performance making subjects comparable to one another. But who is becoming calculable? And what are they to be compared to? One of the objectives before developing the performance indicators was admittedly if someone would look them up. Without there being any indication that that would happen.
Second, the quality of list of merits/CV may be argued to be a way of assuring the standardization of operations and reminding the case workers to prioritize the quality of such documents in order to be prepared when meeting with a potential employer. Indeed, that was argued by one of the caseworkers to be one of the most important aspects when meeting with both applicants and employers. And as will be argued later in this analysis, the role of the CV has a major part in the assessment of both past and future performance, and performance overall.

The discussions on performance were, perhaps not unexpectedly, very much in line with their explicit assignment. Here, the internal perspective kept the discussion about performance within the organization, a rigid environment in which performance was regarded to be something that could be, and indeed should be measured. That was at least interpreted to be the caseworkers’ intention and starting point when deciding to develop the internal performance indicators or focus areas. The need for people who had come to Sweden as refugees to find a job was not questioned nor problematized. The aspects that were discussed to be problematic were rather about how two years was perhaps more than enough for some applicants, while it was far too short for others. This was nothing that the Team could affect or change in any way but it was part of the bureaucratic stability of processes, and a remaining policy from the reform of 2010. During Team discussions there were no suggestions on prolongation of time, but in the interviews, there were expressions that the stigma of becoming long term unemployed could affect the applicants who did not find a job within these two years.

The two indicators (or focus areas) are nevertheless not only to be interpreted as important for the caseworkers themselves or for how they decided to focus their attention and resources. Rather, these two indicators can be analyzed to
mean something else, namely that they are the clearest manifestation of what the caseworkers considered to represent valuable performance within the Establishment Programme. Effectively, how the applicants could be helped to prove themselves more valuable in terms of what the employers of the Swedish labour market demanded at the time. The process of developing the performance indicators can therefore be argued to be a process of identifying valuable performance in this two-year process.

Moreover, they are both clearly connected to the applicants’ performance. And, as was accounted for in 9.5, a majority of the case workers explicitly expressed that their view on successful performance was in the cases when the applicants themselves has performed. And they also stated that the applicants indeed needed to be the ones who performed. The management of such performance, however, was assigned to the caseworkers through their daily interactions with the applicants. And therefore, the caseworkers can be argued to both be responsibilized and managing their own performance, as well as managing the performance of the applicants.

The most apparent performance management and measurement tool in this case study is then the establishment plan. Arguably, as it is used as a tool to plan activities and performance, ensure progress as well as giving the opportunity to follow up on the success or failure of the applicant’s documented performance. What is more, it includes financial incentives for the applicant as it was the upkeep with the agreed upon activities, and the eight hours per day schedule that was the basis of the monetary compensation. The individual applicant is enrolled in the EP for 24 months and during this period of time the applicant was alleged a monetary compensation that at the time of the study was 308 SEK (~30 EURO) per day five days per week. Thus this equivalents about 6,000 SEK (~600 EURO) per month (Arbetsförmedlingen Kornerud, Mångs & Olsson 2018). Hence, in performance management terms,
the establishment plan may be presumed to motivate him or her and make sure that the individual keeps to the plan and thus performs in accordance with the plan itself, as well as the overarching goal of finding a job as “quickly as possible” (Arbetsförmedlingen 2010).

With regards to time, a full-time establishment plan (which is the normal procedure) is equivalent to mandatory activities offered within the Establishment Programme eight hours per day, five days per week. The performance required to participate in the programme can thus be compared to a full-time job. Thus, already during these two first years, there are measures taken to teach the applicants “the rules of the game” – that is, what it means to be an employee and to become a worker in Sweden. The various activities in the establishment plan can be interpreted to be an introduction to what a normal working day looks like. Indeed, as described in the empirical chapters, things considered important in Sweden such as showing up on time, and also the discipline of appreciating their job and learning how to prioritize at work, were considered important but of course not assigned as formal activities. Nevertheless, they were considered crucial parts of understanding the working life in Sweden.

In light of the many difficulties and the level of education and skills in large parts of the groups of applicants, such seemingly unproblematic assignments did in fact become challenging. The activities that needed to be taken on became a command that, in line with the social contract, it was indeed time to work. And the applicant needed to agree to the change of becoming someone who was to be considered valuable in the system that is the Swedish labour market (see. 10.1.3 below).
The activities of training individuals into becoming workers also presupposes an assumption that they, for one reason or another, are not to be regarded as workers in the first place. Indeed, as reflected in the many examples of individuals enrolled in the Establishment Programme who could not exercise their profession, as for example tilers, when trying to establish themselves on the Swedish labour market, illustrate how they came to start from a different baseline when it comes to the expectations on their capability to perform. From a perspective of social status and class, the examples of the construction of the CV become an illustration that they are not only not workers, they are also not even working class. That is, regardless of the social status they had enjoyed in their country of origin.

Overall, the processes and effects are in many ways similar to the ones described by Lehman et al. (2016) in their accounts on responsibilization in the UK, the US and Canada. For example, the need to follow routines and standards to report on previous experience and one’s present (occupational) status as in the cases with the scoring system to be approved immigrant status in Canada. Or the humiliating need for Latina immigrants to always be prepared to show their papers, even when they work legally in the US, in order not to be taken during a raid by the Police. However, they differ in important aspects as there is no punitive act following the inspection of performance within the Establishment Programme, should the applicant fail. While there might be a decrease in financial means, there is no legal punitive action taken on the applicants. On the contrary, the processes of the Establishment Programme are designed to help the applicants through many ways, and if they should fail to find a permanent job position there would be other welfare processes taking over. However, by negating the presumed benevolence, efficiency and plausibility of the actions taken in the Establishment Programme, one could argue that the Establishment Programme makes sure that those who come to Sweden as refugees depend on the welfare state and
privileges and aid it offers to as little extent as possible. It communicates that when one arrives in Sweden one is expected to contribute from day one. And it means that everyone, both men and women, is expected to become part of the workforce. Indeed, this demand is a result of the social reforms that have developed (and made possible) for almost a century.

The perspective of responsibilization referred to in this section is grounded in the critical accounting literature on governmentality and the emerging field of accounting and immigration (Agyemang & Lehman 2013; Hoffman Birk 2018; Gilbert 2020; Lehman et al 2016). It is a perspective in which performance is both expected and assumed to happen, it is presumed that it can be managed and measured, and that someone indeed is responsible for the performance itself. It explains performance as part of a structure in which the individual as well as an organization can create objective and measurable performance that indeed is possible to be reported on. That is, a reasoning that is in line with the assumptions we usually make when describing organizational life and performance as given in a business context.

As such, it presents a picture of a rigid system in which performance can be managed. And the studies come to provide several examples of the same phenomenon which in essence show how these processes are played out in various state settings. In the literature review, examples from the UK, the US, and Canada were presented. Overall, the responsibilization literature provides a perspective that in a critical way assesses and analyzes the ways in which accounting through the logics of the market and the private sector has found its way into places into which critical (accounting) scholars do not think it belongs. That is, the public sector. For the last decades, research within critical accounting studies has argued that standardization of processes and a marketization and influence of market values that includes financial calculations of turnover and profit, when applied even in a public sector
setting, inevitably turn individuals into cases in relation to the state (Agyemang & Lehman 2013, Graham 2010).

The empirical study in this dissertation shows how responsibilization can be one way of looking upon how neoliberal values turn the responsibility to perform onto both the case workers and the applicants. SPES as an employing organization does this to the caseworkers as they are expected to execute self-leadership in an unusual and chaotic situation due to the new style of management implemented as a result of the Renewal Journey. The applicants in turn were explicitly argued to be the ones expected to perform when I asked the caseworkers (see section 9.5), which then arguably is a next step in a chain of responsibility being transferred from the state onto individual citizens.

Below, the analysis will turn to the overarching state process and a more critical perspective of negating the underlying assumptions of a well-intended process in which the individual is expected to become a worker and to identify their exchange value on the Swedish labour market. What is different from the analysis above is that I will now leave the intertwinement between the caseworkers and the applicants and instead focus on the state process that is the Establishment Programme.

In contrast to the analysis on responsibilization presented above, the main perspective in this dissertation is not the outcome or result of the processes. Rather, it is what is hidden in the process before the management of performance can even begin. The remainder of the analysis will be directed to the prevailing norms and the prerequisites at hand that allow for the performance to be managed in the first place. A Critical Theory perspective

---

33 Here “citizen” refers to the applicants as members of society regardless if they have been granted citizenship or not.
takes on a methodological starting point where constant change is a prerequisite and where the social and political environment needs to be taken into account.

On the one hand, the situation during and in the aftermath of the so-called refugee crisis of 2015/2016 was a turbulent time for all people involved. It caused problems, challenges and crisis for European welfare states that had not been experienced since WWII. On the other hand, it is a longer historical perspective that needs to be understood in relation to the prevailing norms we live in at the moment. As such, it provides a ground for a critical analysis that challenges the underlying assumptions of a need for continuous improvement of individual performance and it accentuates the need for social change. Looking to the process itself and the communication of what it means to perform, such perspective is brought to the centre of analysis. It reveals how the standardization of foremost the CV and how the reporting on performance individually rendered several consequences that have a meaning on a structural level in connection to the neoliberal and capitalist influences in the public sector processes. In essence, it means that the standardization of the reporting on performance turned the applicants into cases, but also that the processes initially rendered individuals worthless in order to later turn them into things in a process of refinement and reification (e.g. Grey 2010, Lukács 1923/2017). The next section will start with an analysis of the empirical material as a process of commodification in order to then analyze the study of performance in relation to the concepts of alienation and reification.

10.2. The Establishment Programme as a performance management system

In this section, I will argue that the Establishment Programme and its inherent processes in many ways is a manifestation of a classical performance
management system with a vision or aim, a process of control, incentives and rewards and a follow-up element. And the overarching vision or aim is represented by the law and reform from 2010. The law states that all individuals coming to Sweden as refugees should (be given the means to) establish themselves on the Swedish labour market. This is then to be realized by SPES as a public agency through the vested process. The caseworker is required to perform by using all the tools and resources available in order to help the applicants help themselves to find a job. And the applicants are required to do their best to find employment, and activities are organized for them to do so eight hours per day, five days per week for a maximum of two years.

In addition, there are something like financial incentives and/or rewards for all parties in the process. For SPES, increased funding for the Establishment Programme in order to handle the situation, for the employees there is the formal salary, and for the applicants it is in the form of the introduction benefit. All are thus expected to perform in the system that is the formal process. The assessment and follow-up of the results are in quantitative terms on how many per cent of the individuals enrolled in the programme have been “established” 90 days after completion of the programme. Furthermore, for the employees there were regular (yearly) performance reviews, and for the applicants the activities carried out as part of the establishment plan were logged for the SPES to report to the SIA so that they pay out the introduction benefit.

The required performance has several important dimensions. The first overarching, statutory dimension is not only vested by law. It is also in several ways political. In this particular case, it corresponds to the development of the political debate and rhetoric, which in a Swedish context intertwines the well-established idea of the value of wage labour (cf. protestant work ethic (Weber
1922/2013), but also the rhetoric of a job being key in the debate that has come to be more about integration than sole refugee aid (see 6.4). The case workers role to realize these goals as a part of the process is formally in their job description; it is really what their whole job description is about, and therefore, from this perspective rather straightforward and non-complicated.

The role of the applicant in this process is to a large extent described as being a passive subject in a rational and linear process in which a number of public agencies cooperate and have their part of the process through which an individual shall transform from newly arrived to established. This statutory level prescribes bureaucratic and static processes presented in a formal way, stating opportunities for what is to be performed and achieved, as well as restrictions and sanctions if the targets are not fulfilled.

In a next level of analysis, the performance can be interpreted and regarded as a social construction whose frames are the Swedish society in more general terms. Such a perspective allows for a more subjective perspective regarding the role of the case worker and the applicant, and especially the social interaction and relationship between the two. Based in the empirical study, the caseworkers can be argued to be driven by a social pathos and that they have the ability to see things from the perspective of the individual they aim to help and support. In turn, the personal connection serves as the starting point for the caseworker’s own performance in the activities they take on and can be adjusted to the needs of the applicant. There is a dimension of empathy where the holistic perspective of the individual and their life situation is crucial. Such a dimension is presumably much more difficult to manage from a strategic perspective. But in this context, as in much other social care contexts, such performance might be taken for granted (e.g. Hoffman Birk 2018), and perhaps rightfully so.
As for the applicant, this interpretative perspective could nevertheless still assume a benevolent situation in which the applicant finds him or herself to have the suitable prerequisites to perform. And, where they thereby fit in with an understanding of the situation and rather uncomplicatedly try their best to comply with the expectations to perform in line with the process. In section 10.1.2 it was argued that the establishment plan is to be considered the most apparent performance management and measurement tool. In more detail, the most prominent example of communication of what is expected is arguably the compilation of a CV, but also taking the required courses and participating in the agreed upon activities that are part of the establishment plan. That is, a status quo where the relationship between the caseworker and the applicant might be both non-problematic and remain unquestioned. Thus, being similar to what a regular job applicant vis-à-vis case worker situation would look like in the processes and programmes that are outside the Establishment Programme.

The empirical story and the assumptions made are not directing its critique to the plausibility of the process of finding a job in itself. There is not necessarily anything wrong with employers wanting to find competent employees. There is little need to question the fact that people want to work and care for themselves and their families rather than being dependent on the social welfare system. And importantly, there is arguably little to question when it comes to the benefits of learning the language as a prerequisite to finding a job. However, interpreting the situation and analyzing these situations and relationships as they are leaves little room to critically question the process itself. Neither does it problematize the performance that is expected from the various actors, not least the applicants who in this programme are a marginalized group in a vulnerable position. Rather, such a perspective runs the risk of following a (neo)liberal ideal of supply and demand where competition based on formal education, experience and other merits is self-
evident. That is, a situation where efficiency, improvement and measurable performance serve as a basis for interpretation and/or assessment (of success).

While the methodological assumptions made in the analysis below take the above aspects into account, it is not the intention to analyze or assess the ways in which this two-year process was organized or handled with regards to the results. Nor whether or not they could have been made more efficiently or effectively, or how performance could have been “improved” in any area. Rather, this analysis adds the dimension of a Critical Theory perspective that recognizes the power relations that arguably characterize the Establishment Programme and its inherent processes. Both in terms of the bureaucratic state and the legislation in place, and the dynamic between the applicant and the caseworker as a representative of the (bureaucratic) state. The purpose of taking a more critical stance is to analytically problematize and question the performance that is managed in the process in more depth. This reasoning is a response to the first research question how are the expectations to perform in the contemporary Swedish welfare state communicated and operationalized when helping immigrants to establish themselves on the Swedish labour market?

From this chapter it will be suggested that the expectations to perform are communicated and operationalized through processes that on the one hand follow a normative and bureaucratic process following the neoliberal norms that apply to the regular labour market. What it also has shown, however, is how these processes are ill-fit for large groups of applicants enrolled in the Establishment Programme. When the bureaucratic state and the statutory processes were overwhelmed by this large number of people who crossed the border, all the underlying assumptions about performance remained stable, as if it was possible to manage all these individuals in a purposive and plausible way. It was as if two years was a sufficient period of time for an individual
who had fled war and terror to learn Swedish, find employment and care for oneself and one’s family. And as if it is even possible or even desirable to establish oneself according to the prevailing norms and established expectations.

10.2.1. Becoming a worker “as quickly as possible” – a process of commodification

In chapter 7, the expectations on the applicants to perform in line with the establishment plan over time were argued to expose the applicants to the processes of learning how to become workers. For example, the prerequisite for being allowed the introduction benefit was to enrol in activities eight hours per day, five days per week, for a period of two years. It was thus not only the activity in itself that prepared the applicant to become a worker, but the very setting of the process can be argued to be a simulation of the regular labour market and a regular working day. These activities of preparations could be interpreted as ways of preparing the applicants for how to sell their labour to an employer, a process that in Marxist terms is referred to as commodification.

Commodification is central to Marxist analysis and it represents the process in which Marx argued that the worker’s labour power becomes a commodity on the labour market for the worker to sell and the capitalist (owner of the means of production) to buy. That is, a transactional relationship in which a salary is to be earned while the surplus of the labour is for the gain of the capitalist. Such a system starts from an assumption that the worker does not have influence over the situation nor any other choice than to sell the labour to the capitalist. Even though the labour market overall has developed a lot since Marx’ writings, the mechanisms are arguably still the same in contemporary society where the capitalist system has become an institutionalized social order (Fraser & Jaeggi 2018). I argue that these mechanisms become explicit in the Establishment Programme.
In Marx’ terms, the labour market can be interpreted as a large production process in which not only goods are produced, but where the workers themselves become commodities that are to be sold and bought on the market. Their labour is attributed an exchange value or a financial value (a “money name” Marx (1867/1976:203) through which they can improve and perform. This is reflected in the Establishment Programme as the process is not only concerned with assessing what labour the applicants have to sell. It is also about having the right labour to sell, and if the individual does not possess such labour capacities or capabilities from the beginning, they have to change. The whole point of the Establishment Programme seems to be to build and refine their CVs and themselves to meet the requirements of the neoliberal Swedish labour market in which the employers enjoy much influence. This refinement is in turn arguably performed through processes of alienation and reification (which will be attended to below). Within this performance management system that is the Establishment Programme, the individual is thus given the means to understand the Swedish labour market and to build and refine their performance and capabilities. What the empirical study above also has shown, however, are several examples of how the individuals who came to Sweden were regarded to not fit into the expectations of what it takes to perform in this specific setting. That is, on the Swedish labour market in the capacity of being workers based on previous experience. Such examples were illustrated both by the male tilers from Syria and the many housewives from several countries. More complicated cases were illustrated by those who could not verify their degrees or grades due to the difficulties of contacting government in their country of origin. Ultimately, the Establishment Programme is a process in which there is an assessment of what the individual has to offer the labour market, but not on their own terms and based on what they have to offer, but it is ultimately based on what is considered to be valuable to the market and the employers. And in this process I argue that the
applicants themselves as well as their CVs as physical artefacts become regarded as *commodities.*

Marx (1867/1976) reasoned about commodification with regards to the labour power the worker had to sell to the capitalist. That is, a power of efficiency which can be given or calculated a financial value with regards to production and units of time. In the empirical study above such connection was exemplified by the role of the establishment plan as well as the CV as an artefact showing what they had to sell and how and in what ways it could be refined. In essence, their process serves as a protocol or standard that emphasises in what ways their capabilities to perform need to be in (or become refined into) such a state that it is possible to sell on the Swedish labour market. In conclusion, in order to be sold, their performance needs to first be turned into commodities.

As a means to perform and prove oneself valuable to the labour market, the CV has become an important artefact in many industries in contemporary society as it serves as a basis for the scanning process for suitable candidates in many recruiting processes. In this empirical study, it can also be argued to having become a commodity in itself. Ultimately, the CV can be seen as a way of standardizing the measurement of performance that makes it possible to assess and compare its value.

When deciding on the most important performance to focus their attention and resources on, the CV and list of merits were a top priority for the Team under study. It was argued that if the applicants’ CVs were properly updated, it would be easier to find a match with an employer (see. 8.2.1). Thus, the applicants could be matched, and their competence and experience could be made available or in a sense “sold” to the labour market based on the exchange value found in their CV (see 8.3.). And, the more information that was listed
on the CV, the easier it would be to find a position for the applicant. But what does a CV tell us anyway?

A CV can certainly on the one hand be argued to be an objective list of education, skills, previous experience and interests. It can be argued to be a list in which performance that sometimes has taken years to accumulate is formulated in short sentences including for example a title, a span of years and a company name. Or the name of a school or a university, the name of a programme, and the academic level of one’s degree. It says nothing however, or at least very little, of the person behind the performance. As such, it can be regarded an efficient technique to separate the individual as a person from his or her previous performance. In essence, a straightforward way of **alienation** (see 10.2.2 below). The many empirical examples of individuals who did not fit in showed how large groups of applicants also were separated from their own (professional) identity and sometimes even whole careers in order to instead be turned into commodities fitting the Swedish neoliberal labour market. But building on previous research in the field of accounting and immigration, we know that this is not new nor surprising.

In bureaucratic state processes, a document equivalent to a CV has been proven useful in many aspects as it commensurates capabilities and skills and makes individuals comparable and assessable. As studies of accounting and immigration have shown, the Canadian system for example, uses this rationale very technically with the aim of attracting skilled people who can “complement the Canadian workforce” (Lehman et al 2016). That is, through their points system built on the immigrants’ previous experience and competence levels in various fields (see 2.5.3). And as such, the CV in itself is to be considered a powerful document and even a valuable commodity for the fortunate holder of one.
In the Establishment Programme, this list was intended to show how the person met the demands of the Swedish labour market overall but also specific employers. Thus, it can be argued to be a product through which the employer (the capitalist) can assess whether or not, or in what ways that person potentially can be an asset to the organization. To be blunt, if the labour to be expected from the holder of the CV is worth paying for or to invest in. Ultimately then, how this individual and their commodified performance can be of value to society. Thereby, it can show how he or she can be of value, and ultimately produce a return or profit for the organization employing them, and in terms of becoming tax payers rather than someone who is financially dependent on state welfare, they are also of value for society overall.

One needs to keep in mind that when applying for a job on the regular job market, the process of first compiling a CV is to be considered a common way of going about. For many job positions, a list of previous experience, one’s level of education and particular interests (is at least intended or marketed to) guide a meritocratic process. Thus, when applied to a bourgeois ideal where the assumption is that the individual does in fact have the right qualifications, or at least may have a given role in the specific selection or recruitment process, the perspective on the compilation of a CV as a process of commodification and alienation is somewhat non-problematic. At least, not a “big deal”.

The difference in the Establishment Programme is arguably that the situation did not illustrate a situation in which there was a bourgeois subject that had an equal and purposeful way of competing on the regular labour market. Those who did, could rather easily find a job as described by the caseworkers (see chapter 7). But the group of applicants that are discussed in this dissertation and in the empirical chapters, could not. And therefore, this seemingly “normal” process that applies to everyone in our neoliberal society illustrates...
how our different prerequisites when it comes to standardized ways of showing our previous performance results in very different processes. When the fortunate bourgeois subject born into this neoliberal system compiles a CV there is a taken for granted assumption that we all have something to put on the CV. There is a common baseline which justifies the importance of being able to compare commensurated and calculated competence among individuals.

Another important difference is that applicants in the EP were not “just unemployed and looking for a new job”. Their first priority of contact with SPES was not due to being “just unemployed”, but it was part of their journey of having fled their home country and trying to establish themselves in a new country overall. The starting point was therefore different from others’. In other cases, it was their past performance and experience that in many cases were in fact not considered valuable on the Swedish labour market. This study shows examples of how their previous experience did not fit into the IT systems, nor the requirements for working in Sweden. Thus, the applicants were in a position in which they in their role as refugees and enrolled in the EP were considered not to be fit for the regular labour market; neither did their previous context, experience or performance.

Previous literature on accounting and immigration has shown how immigrants who do have the right qualifications still face challenges to find a job that they are qualified for. Lehman et al (2016) show how the Canadian points system is supposed to ensure that immigrants are a group that contribute to the Canadian workforce, but still fail to do so. Anisette & Trivedi (2013) show how chartered accountants struggle to find a job and it is suggested in both these cases that there are societal structures and elements of racism that hinder immigrants from finding a permanent job position and establishing themselves on the labour market. What these examples show is how people who have
already proven they have the “correct” and valuable qualifications on their CV still cannot succeed. Not even through such a systematic standardization process as an officially set up and used points system. Thus, even in cases when individuals have the right qualifications they are still exposed to elements of segregation and stigma of unemployment. In this Swedish example, the commodification process arguably taking place through the establishment conversation and later on the establishment plan and the compilation of a CV would presumably present an even higher risk of becoming marginalized and alienated in the meaning of being someone who does not belong to the community. Especially since the process in place can be argued to render the individual non-valuable before the state has corrected the performance (see 10.2.3 below).

As described in the previous chapter, there was a large group of uneducated, mostly women, who did not have anything to write on their CV. Simply because they did not have any education, and/or they had not had a paid job or an employment in their entire life. Second, there was the example of the Syrian tilers and others in the same situation that did have a whole career behind them. In fact, some of them had 30 years of experience, but because they lacked the formally documented competence and certificates, they were still not in position to write that on the CV. Third, there were the caseworkers at SPES trying to deal with the insufficient system of competence words. In order to help the group who did not have anything to put on the CV they suggested new words such as “housewife” to be added to the list that made the applicants searchable in the computer system.

When some individuals were separated from their capabilities and thus the potential for a future job was outlined, they were identified as not having anything of value to put on the CV. Or, indeed, that what they did have to put on the CV, as in the case with the tilers, was not considered to be of any value
in Swedish society. Here, the use of the CV as a manifestation of what capabilities the individual has, as a means to make visible what he or she can do in the future, separates and makes visible what is considered valuable. Here, the performance management techniques used by SPES objectify the capabilities and the value adhered to it and turns it into a commodity to be sold on and to the Swedish labour market.

The question following such a line of thought is: if someone does not have anything corresponding to the expectations of the Swedish labour market to put on their CV, does that then mean that one does not have any value in Swedish society? If the value on the labour market then indicated whether or not the individual is useful to society and has the possibility and probability to integrate into Swedish society, doesn’t this then mean that the process communicates to the individual that they are, if not worthless, then at least not valuable? Not only to the labour market, but to society as a whole? And even more importantly, is this the way to show a benevolent attitude towards individuals coming to Sweden as refugees?

The intention of these rhetorical and negating questions is not to suggest that there was an intention of communicating to anyone that they were not valuable to Swedish society. They do, however, help us to understand and question the underlying assumptions of such a mundane and common document as a CV. The very idea of a CV in a capitalist system starts from the assumption that we all have something to offer, that we all have something that is considered valuable. Yet, only in relation to us all being able to produce return on ourselves as well as make profit for the employer. That is, that we all have something external or alien to our personal selves that is of value or possible to profit from for someone else. In addition, it assumes that we all have a common baseline or point of reference for the level of performance that we are able to perform. The empirical examples given in the interviews showed
that that was not the case for this particular group that was already in a vulnerable position. So, given that the norms and values of work and labour in our society turn us all into commodities has proven to hold also for this group, there is not much we can do about it. But what is happening in this situation and why is it problematic? Below, this will be illustrated by analysing this process through the concepts of alienation and reification.

10.2.2. The compilation of the CV as a process of alienation
This part will regard the establishment conversation (see 6.2.1) and the very registration of the individual’s skills in the competence words an ultimate form of alienation. Not only is it a situation that can be interpreted as a situation in which the worker needs to show the capitalist what kind of labour he or she has to sell in which alienation takes place. But the deliberate process of writing down one’s experience and skills in a standardized format is, I would argue, an explicit and deliberate act in which the individual and his or her personality is separated from his or her value on the labour market. Few if any other processes are so explicit when it comes to the straightforward way of assessing a person’s value, especially when it is done in a state process. And perhaps even more radical as it is mandatory to enrol in that process.

Marx (1867/1976) describes the process of alienation as one of the most basic and important effects on the worker in the capitalist production process. Alienation is the process by which the individual as a person is separated from his or her capability to perform, and thus reduced to the value of the elements of labour he or she has to sell. In Capital (ibid), one of the main points is that labour through this process becomes regarded a commodity for the worker to sell, and for the capitalist to buy. From the capitalist’s perspective it is a way of assessing how much it would be worth to invest in the individual as an employee, in terms of expectations for future return.
In *Capital*, Marx defined a more blurred form of this that is hypothetical in that it is not standardised in an explicit process that is mandatory for all (1867/1976). Nevertheless, it can be regarded as both overarching and universal in the sense that it applies to all workers in relation to the owner of the means of production. Marx’ writings mirror the political and societal time where the worker, in contrast to the capitalist, only had his body power to sell. And one could argue that Marx’ analysis suggests that those without ownership of the means of production did not have any other choice than to do so. The (Swedish) neoliberal labour market of today however, and the labour market that could be of interest for the applicants in the Establishment Programme requires even more. The expectation to perform, and what kind of performance to sell, requires a wide understanding of society and the labour market at large. Thus, it is not only the labour itself. But it is about understanding and adjusting to the labour market and its characteristics at large, even though they differ a lot from what one is used to and have experience of. The labour market awaiting in Sweden was in many ways different and ill-fit in relation to the applicants’ previous experience and educational background.

The ways in which Swedish society through the system of the Establishment Programme can use what I argue to be performance management and performance measurement activities, explicit ways of assessing performance, to separate it from the individual’s personality and in essence turn it into something that can be commensurated, commodified, and documented in a standardized format. In the Establishment Programme this was done through the registration of competence words in the (dated) IT system as well as in the activity of writing a CV. The explicit focus and prioritization of such activities in the decided upon performance indicators/focus areas can be argued to be a basis for such analysis. From the analytical standpoint of alienation in a
capitalist production process the separation of performance from the person’s personality was done deliberately and is a standardized process applying to all. All with the purpose of being able to attribute a value to that performance. It was not only the financial value, but also a social value. The financial value would be in order for employers to know if it would be worth hiring (investing in) the individual, and the social value would be represented by how well the individual’s performance met the demands of the labour market and therefore could be considered to fit in.

Above, the CV was analysed to be a commodity. A commodity that in itself has the value of what the worker has to sell. In the capitalist production process, Marx argues, the worker’s labour “constantly objectifies itself so that it becomes a product alien to him” (1867/1976:716). Moreover, through assessing the “objective” value of labour, labour itself ultimately becomes an “alien power that dominates and exploits him (sic!)” (p. 716). Alienation is, argues Marx, a process that the worker cannot escape, and for individuals who have nothing else to sell than their labour, it is a necessity to become part of the capitalist production process that is offered on/as the labour market. In the Establishment Programme, the very management tool to ensure the mission was for the individual to be separated from previous experience and performance in order to be able to compile a CV in the first place. Indeed, this was an important part of the establishment plan as well as one of the developed performance indicators/focus areas.

Comparing the situation for applicants in the Establishment Programme directly to workers in factories in the nineteenth century is not the intention here. The intention is to analyze how the applicants are obliged to find ways to sell their labour to those who are interested in buying it. Indeed, the relationship between the worker and the capitalist in contemporary
organizations is arguably more modern than the transactional relationship between the worker and the capitalist described by Marx (1867/1976). In contemporary business organizations, this relationship would perhaps more purposively be referred to as the employee in relation to the employer. A relationship that (in Sweden and the Global North and West) to a large extent is accompanied by HRM processes, at the very least a basic educational background among employees, rather generous labour laws and labour union representation. In essence, a more balanced relationship in power structures than that between the worker and the capitalist in nineteenth century factories described by Marx (1867/1976)\textsuperscript{34}.

Despite this development of improved conditions for workers and employees, however, the contemporary labour market in Sweden has not been able to escape the heavy influence of neoliberal ideals. Being entrepreneurial and wanting to constantly improve all aspects of life, and the urge to perform better, more, and more efficiently is as much of a norm as in many other contemporary developed countries with a strong bourgeoisie. The structures and norms of the labour market clearly manifest neoliberal ideals of proving oneself valuable and meeting the demands of the market. The Establishment Programme can therefore be argued to be a powerful illustration of such influence. Put differently, the process of developing a CV based in these values and norms illustrate how the enrolled applicants (are helped to) identify valuable performance.

\textsuperscript{34} In chapter 6, the development of the Swedish welfare state and the influence of the labour unions on for example how salaries have been kept outside of control of the state since the late 1920’s (Schön 2012), was described. As a result, Sweden does for example not have minimum wages and the influence of labour unions is significant. Indeed, the constant negotiation between the parties on the labour market is an important part of the Swedish labour market dynamics.
Nevertheless, analyzing the process of compiling a CV to be alienation and a process of identifying valuable performance was not necessarily beneficial for the individual applicants. Nevertheless, they were part of a mandatory process and even one of the two developed performance indicators/focus areas. This connects to the argument by Fraser and Jaeggi (2018) that alienation is a form of dominance that hinders the individual from making choices regarding his or her future.

“These moments then prevent us from realizing, as well as shaping, the relations that we are already in and out life as a whole. It creates a specific kind of powerlessness, such that we are then turned into passive objects at the mercy of unknown forces. My argument is that, by reconstructing the critique of alienation, we gain insight into how demanding the preconditions for being the subject of one’s own life really are, and this is a perspective we can use to see the shortcomings of the liberal idea of freedom. An alienation perspective allows us to see what kind of social preconditions we need in order to be free. Alienation, in other words, is an obstacle to social freedom”

(Jaeggi, in Fraser and Jaeggi, 2018:134, emphasis added)

In line with Horkheimer’s arguments (1937, in Groff 2014), the quote above concludes one of the most important assumptions in Critical Theory by providing a perspective on alienation as an overarching process in which the preconditions to be free as an individual are restricted. When one does not have the privilege of defining what is valuable, and perhaps not the right preconditions to comply with the established ways of being valuable as a part of a society, others (capitalists/states) have a powerful way of influencing the person to adapt in ways that hinder personal freedom.

The many examples of those who did not have anything to put on their CV, moreover, show how the process of alienation through which the applicant is reduced to whatever valuable performance can be put on a list, is a way of stripping people of their accumulated experience and education in order to list it in a standardized way that they are not in charge of or have any control over.
All in order to be marketed to organizations and companies that they might not have chosen themselves. While for example Brown (2015) argues that alienation is not even possible in contemporary society as we become one with what we are at work, the initial processes within the Establishment Programme show how explicit processes in place in fact deny people from being just that. The message sent through this process is all in all that these are new times and that the individual needs to work with whatever can be regarded valuable. And most importantly, It is time to work.

When the case was that individuals did not have anything to put on their CV, these examples instead showed how the establishment conversation and the compilation of the CV exposed to the applicant that they did not have anything of value. And therefore, the activity of compiling a CV in order to increase the chances of finding a job turned into an activity that exposed that they started from nothing. And when you don’t have anything to sell to the capitalist, then what do you have? If the answer is nothing, then are you not of any value at all? And more pressingly in these examples, does such an assessment belong in a modern welfare state? Is that really what the welfare state wants to convey?

SPES needed to initiate the applicants into this production process that presumably would be one in which the applicants then, in accordance to the quote above, could be “free”. That is a form of emancipation, just that those who did not have anything to put on a CV, it became obvious that they in fact did not have the right social preconditions to fit in to this market. But the empirical material shows that it in many cases ultimately turned out to be another power structure built on capitalist economic rationale where the individual needed to be able to show how they could offer something valuable to the market. The caseworkers did what they could in terms of introducing
new competence words such as *housewife*, but the question is if they would ever do the same thing for a Swedish woman who was “good at baking”. One can wonder, however, if such measures would be taken to help someone else and if it would be a plausible way for the state to categorize women. Would it be presented in such positive connotation, or would we ever even suggest such measures?

Arguably, by the same mechanisms that Shearer and Arrington (1993) argue that women are not considered to have the right qualifications to be a “real” accountant or “real” Police only due to the fact of their lack of a penis as some sort of right capital (p. 262), the applicants that did not have the right qualifications of the labour market, who were not valuable to the Swedish labour market in themselves, needed to be categorized in different terms. They needed to be categorized as something similar to others, yet not really a complete version of that which would normally be applicable. This *something else* is a worker with the right qualification and capabilities that can produce valuable performance on the Swedish labour market. However, the activities of the Establishment Programme are organized in a way that will refine the individual and their skills and competencies into that *something else*. As such, the Establishment Programme can also be analysed as a process of *reification*.

10.2.3. The demand for performance – a process of reification
The process of reification was described in chapter 3 as a process in which not only a person and his or her skills are turned into commodities to be sold to the capitalist. Lukács argues that even the inner capabilities of the worker, his or her “thoughts, ideas and values, are turned into things” (2017/1923:72). Moreover, he argues that in (then) modern capitalism, the social relations between people are no longer of any value, but all relations are built on the premise of having to have an *exchange value*. When labour, thoughts, ideas
and values are assessed through that exchange value, “we become one with what we do at work, and work itself becomes the only thing of value” (ibid).

If the CV is a commodification process and assessment of the value a person has to offer the labour market to begin with - the other performance indicator or focus area developed by the Team can be argued to be a process in which that commodity is refined and its exchange value is increased. That is, the decided upon indicator that the Team should increase the number of people enrolled in the labour market preparatory activities. From a perspective of reification, being enrolled in the labour market preparatory activities is a process of refinement of the value of the applicants’ CV. Arguably, the more labour market preparatory activities the applicants were enrolled in, the more experience they had to put on the CV. The establishment plan overall, with its eight different categories of activities in which the labour market preparatory activities are but one, is a compilation of what the applicants can do in order to one the hand learn more about Sweden and the labour market, but it also a way of “putting more things” on the CV. Therefore, it can be argued to be a manifestation of the applicants’ own potential of proving themselves more valuable to the labour market. That is, after having identified what valuable performance might be, they learn and they prove that they can perform in line with the performance that is demanded on the Swedish labour market. In essence, the participation in the labour preparatory activities and the compilation of a CV becomes a process in which the applicants can identify their exchange value.

From the perspective of reification, this would thus be the continuation of alienation. Alienation was argued above to be a process in which the applicant is stripped of his or her previous experience and education in order to find out what kind of value he or she has to offer the labour market. Thus, if the rationale of the Establishment Programme is looked upon as a process through
which the applicants are taught how to become a worker and to prove themselves valuable on the labour market, these activities are part of a capitalist process in which the refinement is in the value of the individuals themselves. No matter what experience or education they had from before, this specific group needed to refine their skills in order to meet the demands of the Swedish labour market with all their being. Their previous selves were not considered valuable enough, but they had to be refined in their capability to perform as well as in their thoughts, ideas and values. In essence, they needed to adjust to and become Swedes based on the values that Swedes themselves have spent a hundred years to build and establish. And they needed to do it as quickly as possible.

Among the new things that applicants in the Establishment Programme needed to first learn, then somewhat accept, but ultimately comply with were the strong pathos of solidarity between people in society and equality between the sexes. As accounted for in chapter 8, the caseworkers acknowledged that one does not have to go far outside the Swedish borders to find other ways of for example using taxation policies to favour married couples. Or welfare states where child care is not an affordable option even for couples where both parents work. Nevertheless, the applicants enrolled in the Establishment Programme were expected to comply with these egalitarian perspectives that have taken generations to build, manifest and get into place.

When applied in this setting, it becomes irrational. It follows the neoliberal ideal of encouraging all of us to perform better and thus creating the opportunity of a better life. But in this setting it is a way of challenging structures that are taken for granted in other cultures. Not only when it comes to equality, but it was also expressed during the interviews that it challenged the ways in which we expect citizens to trust in governmental authorities. One example is the expectations on all men and women to leave the house eight
hours per day, another one is the man who was hesitant to send his wife to a meeting with the caseworker (see 7.3). The case of men wanting to speak for their spouses was a frequently occurring situation. In Swedish culture such arrangement would not suffice as long as the spouse has the ability to speak for themselves. But this underlying expectation to trust in public authorities is an important element to take into consideration in this large equation of trying to establish oneself in Sweden. Especially when it comes to how one’s inner beliefs and previous experience of the world, whatever they may be, are challenged by new structures and new acceptable behaviours. As the many examples have shown, it required a trust in the process, trust in the state and complying with the concept of becoming a worker who is ready to sell one’s labour on the market. But also an overall understanding of the rationales behind it.

Another explicit example of such behaviours that challenged a purposeful communication between the caseworkers and the applicants were the many cases of hearing disabilities that in the early stages of this period caused problems for both the applicants and the caseworkers (see 7.3). To remind the reader, there was confusion among the case workers as the applicants did not seem to understand or listen to what they said in the meetings. Or at least, they did not follow through with the assignments they had agreed on. After some time, they figured out that it was due to hearing disabilities caused by bombing and raids. And as explained by the caseworkers, it was the hesitance of admitting the disability as a weakness and being worried that it would refrain them from finding a job. Here, the caseworkers assured that someone who was in need of some kind of equipment would be given just that whatever it may be.

Thus, there were demands and expectations with regards to performance that require levels of understanding of processes and a “buy-in” on those concepts.
as to getting about not only in society, but also as a way of being considered fit for the labour market. This presumption challenged the values, thoughts and ideas about life and society, and this process required them to rapidly adjust, or at least to understand and comply. In general terms, one could perhaps call this compliance to the system *employability*. From a more critical perspective it is an illustration of how the influence of the capitalist performance regime influences us all, makes sure that the individual in all its aspects becomes a *thing* that is considered valuable and that can be attributed an *exchange value* on the labour market. Thus, that value is not only connected to employment, but to a wider perspective that includes value to society overall.

Here, it is important to keep a dialectic approach in mind. That is, the ability to consider more than one perspective at the same time and without discriminating one for the other (see 4.3). While alienation through the compilation of a CV is a rather straightforward way of describing how an individual is separated from and assessed by his or her previous experience is rather non-problematic in itself, the idea of an individual being considered a *thing* or commodity that through a process can be refined just like any other commodity or *thing*, must at first glance be perceived as more radical. Whereas the intention of the state installed processes of the Establishment Programme is to help newly arrived asylum seekers to establish themselves in their new country and society, the processes stimulate a situation in which the individual is treated as a commodity to be sold, and as a *thing* that needs to be refined before it is even ready to be sold.

Again, this is a particular problem because of the marginalized position these people are in. They are already vulnerable. And instead of taking care of them, the state process stimulated situations where they through standardized measurements of performance are exposed to an assumption of not being of
any value to society. In addition, the process requires from them that they have
to adapt to the neoliberal values and norms that are frequently criticised even
by the people who belong to the contemporary (hipster) lifestyle in the first
place (Fraser & Jaeggi 2018).

In the chapter on methodology (chapter 5), it was described how a Critical
Theory perspective allows for an analysis that goes beyond what is visible at
first sight, and the analysis of the Establishment Programme as a reification
process is based in such assumptions. The critique is directed to the underlying
assumptions of the process of the EP, through what is described by Fraser &
Jaeggi (2016) as a negation allowing us to question what processes enabled
wealth maximization in the first place. The Establishment Programme aims at
helping people (to help themselves to) establish themselves on the Swedish
labour market as quickly as possible, which in itself is also a process of
becoming established into Swedish society overall.

Attending to the activities in the Establishment Plan as a reification process
implies that the individual needs to turn themselves into a thing that has an
economic value on the labour market. They have to abide by the rules, and
they have to gain an exchange value. Again, the group of individuals that
needed the help from SPES the most were those who were furthest away from
the labour market. But through this process of reification, where the thoughts,
ideas and values need to be transformed into something else. There are
mothers who are looked upon to be more valuable if they care for someone
else’s children at day care for example, or put differently; mothers that no
longer can just be mothers. There were farmers who had grown their own
vegetables and sold them in a local market their whole lives who were no
longer considered suitable to sell groceries. That is, farmers who could no
longer be farmers. And then there were the tilers that have been experts in
mosaics that are not allowed to work with Swedish bathrooms due to not
having the right certificates, which means there were tilers who had inherited a profession through generations that could no longer be tilers. And last but not least, there were people who just because they didn’t know their own language in writing needed to start at the very bottom in order to find a value for themselves in a capitalist setting.

In essence they were all performing, but their performance could not be regarded as valuable. The fact that highly educated people are driving taxi cars or find other occupations that are not in line with their educational level or competence is not a new finding (see e.g. Anisette & Trivedi, 2013). On the contrary, such examples just add to the literature on accounting and immigration. But the process carried out by the Swedish state under these extraordinary circumstances is bewildering. It does not matter if one has had a professional identity, if one has done something of value – the message sent by the bureaucratic process of the Establishment Programme is that they all have to become something else.
11. Discussion

Critical accounting research has studied performance management and the implementation of sophisticated use of accounting techniques in the public sector for decades. The marketization and privatization of the public sector since the Thatcher era in the UK and the reforms under Reagan in the US have been the starting point for the critique of the neoliberal ideals not only characterizing the governing of the public sector, but also society as a whole. This dissertation has problematized this development through the two thought traditions of governmentality and Critical Theory and the empirical study has provided an example of public sector setting affected by the turmoil of the so-called refugee crisis of 2015/2016. Both literature streams have laid ground for an analysis of the public sector overall as well as pressing questions of our time, and most specifically the question of accounting and immigration. While previously a neglected area of research in accounting, Agyemang and Lehman (2013) have argued that the field of migration and immigration has a large potential within the critical accounting field as it addresses issues that are challenging for many modern welfare states. They argue that the latest large streams of refugees coming to Europe and the United States actualise how accounting can contribute with various perspectives concerning reasoning on “costs, benefits, risk, and control” (Ibid 2013:261). But also a critical perspective on what it means to perform.

The analysis in the previous chapter discussed the empirical study based in the empirical concept of establishment and the analytical concepts developed in the empirical chapters: becoming a worker, identifying valuable performance,
and how individuals identify their exchange value. All these concepts include elements of performance. The first two, establishment and becoming a worker, require performance by the applicants in relation to the state. The third one, identifying valuable performance, refers to the activities carried out by the caseworkers in the Team, and the last one, identifying their exchange value, can be argued to include the mutual obligation of the applicants and caseworkers to perform. The analysis was also conducted through the lenses of the theoretical concepts of responsibilization, commodification, alienation and reification. The first one most clearly rooted in the governmentality literature, and the other three in Marxist literature and Critical Theory. This chapter will provide a discussion where these two streams are combined in order to engage in a discussion with the larger field of (critical) accounting research with regards to performance and performance management. What can we learn from this study and how does it complement the literature on measurements and the effects on people in the context in which it operates? And what happens to the discussion when over-interpretation of the empirical material is conducted?

The discussion will be structured as follows. First, three identified assumptions about performance and performing subject in the neoliberal welfare state will be outlined and discussed. Second, a discussion on suggestions of how the critique in critical accounting research can be widened through the use of Critical Theory will be presented. Third, the implications of time and temporality in relation to performance will be discussed through the perspective of assumptions of general reference points for the ability to perform. Fourth, reflections on over-interpretation and the use of negations will be presented.
11.1. Assumptions about performing subjects in the neoliberal welfare state

As referred to in the literature review a Marxist critique on the neoliberal development of society in accounting research can according to Chiapello (2017) be regarded as a tradition looking upon neoliberalism as a phase of capitalism, emphasizing the policies taken on by states in which finances and the “reinforcement of the power and the income of the capitalist class” are central for the analysis (p. 51). The governance and control of performance in organizational settings are nevertheless not only financial and not only conducted through explicit management. The accounting literature on governmentality takes on the perspective of governance at a distance, a mode of control in which quantitative performance measures render territories, groups and individuals calculative and comparable. Not only for the benefit of the state or organization, but the literature argues that it is both possible and that it encourages individuals to compare themselves to others (Rose 1999; Rose & Miller 1992; Townley 1996) (see 2.3). Thus the underlying assumption in such reasoning is that an assessment of an individual’s performance can be made through standardization and calculation. And that such assessment and calculation can be made in relation to a specific point of reference in order for comparison to be possible and purposive. However, this study has shown examples of when such points of reference are not available, and several examples of when individuals do not fit into these standardized ways of measuring performance. How does the assumptions we make affect the analysis of the prerequisites for performance and what perspectives are left out? And what is made visible when such assumptions are negated?

I argue that the reasoning on calculability in the critical accounting literature inspired by governmentality and performance management directed towards groups of individuals, for example employees or the applicants in the
Establishment Programme, starts from an assumption that we are all purposively equipped to perform at a certain level. That is, in relation to a specific point of reference that corresponds to others in the context in which we are compared. Moreover, when accounting literature discusses performance of employees another assumption made is arguably that the individuals understand the process of measurements and comparisons, or that the organization requires or encourages them to do so (e.g. Adler & Borys 1996, Ahrens & Chapman 2004, 2007, Hoskin 1994, Townley 1996, Wouters and Wilderom 2008). Indeed, it can be argued that one of the corner stones in performance management literature is that it is about getting people and the organization to perform in a way that is in the interest of management, and ultimately the owners and stakeholders. Based in such an argument we can imagine that all those who are performing in an organizational setting have a common or certain level from which they start.

These assumptions are found in several contemporary streams of accounting research. In the literature of coercive and enabling control for example, Wouters and Wilderom (2008) take on the perspective of the middle managers in order to get the perspective of those being affected by the measurements and management of performance. But middle managers are arguably to be considered a group that understands these features and therefore can make informed reasoning around them. In the field of accounting and immigration, moreover, these supposedly informed analyses are also expected. Here, it is exemplified by how individuals who should be entitled to certain types of professional positions are hindered from such entitlement even though they have understood and complied with the performance process. For various reasons, their labour and performance are not regarded as equal to that of non-immigrants which results in them being placed in a category of their own, regardless if it is about chartered accountants with experiences from the Big Four (Annisette & Trivedi 2013) or factory workers in the US (Lehman et al
This can be compared to Shearer and Arrington’s (1993) arguments that women cannot reach the status of male accountants just for the sake of being women (see 10.3.2). This study adds to such argument along with Lehman et al (2016) who argue that being an immigrant is indeed a marginalized position in itself.

But if the argument above holds for organizational settings, how about the way societal norms expect us to perform in life in general? And in a new society where we are not familiar with the norms, the social contract and the circumstances overall? From a perspective of individual performance over time, the neoliberal ideals and norms assume that throughout the course of life we accumulate certain skills and capabilities that enable us to advance in our careers (and in life). That is, to get promoted or find a better job. Perhaps, and preferably, a better paid one. All those things that later on in a simple way can be recorded and put on a CV when we look for the next step in our career. In a Swedish context (and most of the Western world) this career path and advancement of performance is constructed in the societal structures of egalitarianism where all children are given the opportunity to go to school, get a basic education that, if not explored further, at least creates a foundation where reading and writing is not something for the fortunate and privileged but available to all. The many social reforms in Sweden and perhaps especially so the development of gender equality and the reforms regarding child care, were described in chapter 6.

An individual’s career path is not guaranteed to be successful just because of such circumstances, and they do not have to lead to higher academic education or career. What it can be claimed to do however, is to create a foundation and a baseline for performance and the ability to perform in line with prevailing expectations for performance for the large majority. And this is the social, societal as well as political environment in which the Establishment
Programme is situated. Thus, the underlying assumptions and the built-in mechanism in the Establishment Programme can be argued to assume an encompassment with such norms and normative conceptualisations about society and social conditions that presumably apply to “most people” in a Swedish context. It rather non-problematically applies to those who fit into this norm, built on the neoliberal society and an expectation to be the entrepreneur of the self. I would argue that much of the analysis and hegemony is based in conditions applying to lifestyle of such a bourgeoisie, or as Fraser puts it: “the lifestyles of hipsters and other members or aspiring members of the professional-managerial stratum” (Fraser & Jaeggi 2018:151).

So why would a perspective in which performing subjects and individuals are managed as part of their everyday lives in modern organizational and business settings be problematic? As argued in the previous chapter, the way of compiling a CV in order to apply for a job is not necessarily a problem but a rather common way of applying for a job. Arguably, when the measurements and success of the Establishment Programme are measured by the individual becoming *established* after two years with the underlying assumption that everyone has the right prerequisites to perform and to comply with the designed plan it becomes both problematic and interesting in several ways. An important problem with such an assumption is that those enrolled in the Establishment Programme, and people in general for that matter, are assumed and perhaps even expected to have an understanding of the overall structures of the process or system, which in turn entails that they are equipped to make conscious choices and decisions on how to adjust. However, the expected end result of becoming *established*, thus *becoming a worker* in line with the terms at hand which include performing in a way that is considered valuable and having something to offer the Swedish labour market, appears to be a more complex empirical phenomenon than what is seen at first sight.
To begin with, the individual examples show how much the applicants deviated from the standards and the norms. In fact, in many cases they did not even deviate from the norm, they were completely different and did not fit in at all. The empirical surprise (Alvesson & Kärreman 2011, see 5.2.2) of a man who had just found out that his family had been abducted presented in the methodology section as well as the women without education were both so different from the norm that they can be argued to provide a shock to the bureaucratic as well as the digital system. They were examples out of 96,000 individual stories that needed to be handled by the case workers nationally. Nevertheless, the only apparent available way to handle the situation for the two examples was to find ways for how to “adjust” them to the system anyway. They needed to identify the valuable performance and their exchange value. And it was in that process that already vulnerable and marginalized individuals were alienated and encouraged to strive to become something else.

To conclude this section, I argue that this study contributes to the potential of widening the critique in critical accounting research through negating and questioning what has been identified to be underlying assumptions in previous critical accounting research. First, by negating the assumption that we are all equally and purposively equipped to perform in line with prevailing standard and norms of a neoliberal developed welfare state. Second, that we all can be expected to have an understanding of the process of measuring performance and can thereby make conscious decisions on how to adjust. And third, that individuals that are part of a group and in the same setting can be compared to one another in relation to a specific baseline or point of reference.

By combining the governmentality literature with Critical Theory, the intention in this chapter is to discuss what the consequences of neoliberal politics and norms are or have been with a focus that includes societal and political perspectives. Below, a discussion on what dimensions Critical
11.2. Widening the critique of critical accounting research

The provoking picture of governance and surveillance in society illustrated in the accounting literature on governmentality has according to Hoskin (1994) shown how the awareness and knowledge of numbers and accounting have influenced individuals in “all aspects of life”, in organizations as well as in the private sphere. The demand to perform, becoming an entrepreneur of the self and striving for wealth maximization has penetrated the neoliberal development of the world, and concepts such as human capital and the urge to produce return on oneself in all aspects of life has been discussed in the critical accounting literature (e.g. Cooper 2015; Hoskin 1994; Townley 1996). When the Critical Theory perspective is introduced, the discussions become less of establishing the notion of the disciplining effects of accounting techniques. Instead, the attention is directed towards the structures in society and what discussion is needed in order to reach social change. Vast research has shown how the marketization and privatization of the public sector has rendered effects that diminish the welfare state. When efficiency is emphasized, we are all turned into entities that even public organizations can profit from. With a Critical Theory perspective this research is complemented with an analysis of what the marketized norms and values do to people in a time and age when capitalist ways of doing things are not at the centre, but where they are taken for granted as a more or less parts of an institutionalized social order (Fraser & Jaeggi 2018). The critique becomes less about how society is infected by the neoliberal ideals and the challenges associated with that, or the potential ill-fit. The critique can take on a larger economic...
And it is here that the role of accounting techniques, especially performance management, *in the realization of the neoliberal ideas of individual performance* plays its part. That is, the second research question presented in the introduction (see 1.2) and analyzed in the previous chapter (see 10.2.3). Accounting literature is often interested in the standardization, calculations and comparativeness of things. Differently put, it is often concerned with the commensurability of performance, things, and to some extent the commensurability of people. What this study has highlighted however is what happens when people do not have the right prerequisites to be made comparable in the first place. That is, this study shows what actions are taken before such processes can even begin. As was argued in the analysis of the demand for performance as a process of reification (see 10.2.3), this relates to the second of the two performance indicators/focus areas developed by the team: increase the number of applicants enrolled in activities preparing them for a job position.

While we do know that different background may affect the prospects in life, the group of applicants that have been exemplified in this study seem to start from a different position only based in the fact of them being refugees enrolled in the Establishment Programme. In a sense they do not even start from zero, but I argue that they start from a negative position. This was described in the analysis with reference to that the individuals enrolled in the Establishment Programme were “not even working class” (see 10.1.1). While they had to adjust to the norms of the capitalist class in the form of the employers, they were not only trying to prove their right to “do” labour, they did not even have any documented labour to sell. To identify their exchange value therefore requested an assessment of their skills and then they had to identify what they
could do in order to refine their skills and even themselves. This was done by sharing information with the case workers and/or employers. One way of looking upon that is through the concept of giving of accounts (Townley 1996).

While the governmentality literature refers to the giving of accounts as having a disciplining effect that subjectivizes the individual and can hold them accountable for future performance (Townley 1996), I would argue that the giving of accounts in this study rather becomes a way (for the state) of identifying valuable performance among the applicants (see 10.1). When that value places people on a level of negative value, moreover, they are hindered from developing along the same process as others. Or, in line with what they could have done in their home country. It is as if their previous experience, their professional identity and what they have done before they came to their new country do not count at all. If they are not rendered worthless, they are at least rendered someone whose previous experience does not count as it cannot be translated into an *exchange value*. The process designed to enable the individual to become a worker and thus enjoy the same privileges as other workers on the same labour market also hinders them from doing so. Indeed, it stipulates that they have to change and do things very much differently in order to be invited to be part of the same labour market. They need to be made comparable in relation to a level of performance that is the ideal.

One of the questions posed by Fraser and Jaeggi in order to conceptualise a critique on capitalism is “who gets what for what kind of labour?” (2018:3). This study shows that the investment made is much higher for these individuals, and still they are not getting as much as others for their labour. This has been shown in this study and indeed in others in the field of accounting and immigration. Before they can show themselves and their
exchange value on the labour market, they are getting much less than others, and far from what they are entitled to.

From a class perspective the people who came to Sweden as refugees have in themselves been given (or forced to take on) the identity as refugees (cf. Bujaki et al 2017), and this study has shown that in some cases such a position has priority over the person’s lived identity in their country of origin. For example the tilers, or the housewives. Other studies on immigration address this in relation to university students, auditors or factory workers (Lehman et al 2016). The processes of then taking away such identity, to make them start from zero through the alienation processes, could be interpreted as a sign of not only allowing them to start from the baseline, but that there is a dislocation of their specific baseline that refers them to a negative value. Only when they have been placed below zero can they begin to become equipped with skills and capabilities that are regarded to be valuable in Swedish society. That is, through the processes of reification. The phenomenon illustrates that they are not even working class when they come to Sweden. And even if they are, their CV becomes a process in which they are degraded to an even lower point in the social fabric system. They are not workers and certainly not the owners of the means of production, they are the other. What this study therefore has shown is that the role of performance management in the realization of the neoliberal ideas of individual performance is important in a wider sense than the calculation itself. Rather, the accounting techniques included in performance management change the prerequisites for individuals’ roles and positions in society. And in addition, these techniques appear to demand a specific type of people to be included in the process.

Throughout the analysis and discussion so far, the concept of commodification has been used as an underlying assumption following Critical Theory thought tradition (Horkheimer 1937 in Groff 2014). The assumption that labour is
regarded as a commodity on our contemporary labour market has served as a backdrop and as given for the further discussion. As such, it has placed the applicants and their ability to perform through wage labour in the context of the capitalist production process. In addition to this, alienation has been used to analyse the explicit ways in which the individual is separated from his or her performance and labour. The next step is arguably a process of reification in which the individual is turned into a thing to be refined and equipped with whatever is regarded to be valuable. The intention of the process is presumably benevolent, yet the negation of this benevolence exposes the underlying assumptions that these people are not workers to begin with. The critique is thus widened to include the development of society in a historical perspective, but it also directs the analysis to groups in society that do not have the prerequisite to perform in line with prevailing standard and norms and act as entrepreneurs of the self, nor the right preconditions to comply with the established ways of being part of a specific society. That is, the large group of people who came to Sweden during the so-called refugee crisis 2015/2016 and who were enrolled in the two-year Establishment Programme with Swedish Public Employment Services.

The emerging field of accounting and immigration uses accounts and counter accounts from immigrants in somewhat similar positions and describes unjust yet apparently functional processes in which the individual immigrant is made visible to the state through tight performance management and efficient auditing techniques (Agyemang & Lehman 2013; Annisette & Trivedi 2013; Bujaki et al 2017; Lehman et al 2016; Gilbert 2020). This dissertation contributes to this stream of literature by providing a Swedish example, but also an example that brings other perspectives to the discussion. It could of course be regarded as yet another example of state processes in relation to immigration, using performance management where strong influences of responsibilization are present. Yet, the Critical Theory perspective provides an
analytical toolbox for not getting restrained by descriptions of such rigid societal structures. Rather than being an example of something that is explicitly connected to concepts and accounting techniques, the Critical Theory perspective allows this study to be an illustration of phenomena related to work, labour and performance in a wider perspective.

This perspective is one that allows for questioning, problematization and discussions beyond the perspective of a bourgeois lifestyle and norm that usually is ascribed to be the social reality for “us all”. This dissertation thus treats two relatively unexplored areas in critical accounting studies: Critical Theory and its possible relevance for critical accounting studies, and accounting in relation to immigration. As a result, the text has referred to and discussed broad arguments and in many cases original texts from the Marxist literature that have been put into a relevant and contemporary context. Not just in relation to academic discussions and discussions on contemporary society. But also to a specific event and point in time that was a turbulent time for individuals as well as large and developed welfare states and their agencies.

The use of Marxist theory is however not about trying to apply theories from the 19th century on a contemporary phenomenon or empirical study. Rather, it is about continuing to formulate a critique on society that highlights the continuous unequal distribution of resources in society. Moreover, it is about understanding and analyzing the assumption that underpins such societal development in the first place (Fraser & Jaeggi 2018). However, in these final parts of the dissertation, I would also argue that the differences between social classes as described in early Marxist theory are easily identified in this contemporary study. There are still large differences between those in possession of the means of production (capitalist class) and those who only have their labour to sell (working class) (Marx & Engels 1848). That is, those who have the option to control their own life, and those who are subsumed in
the capitalist production process. In this study, that has been illustrated by how the individuals enrolled in the Establishment Programme were considered to not even be working class. That is, as was argued in 10.1.2, regardless of the social status they had enjoyed in their country of origin.

In the works of the Frankfurt School the critique was, among other things, on a mass consumerism in the making, and they conducted their studies during a time in which larger groups and more groups in society could enjoy the privileges of consumerism and goods (see chapter three). Now, in the neoliberal era in which we all are expected to perform in order to become the best we can be, it is time to challenge the assumptions on what these norms do to people who do not fit into them. We need to widen the perspective of the concept we call performance and challenge the underlying assumptions of everyone’s capability (and need) to perform in line with prevailing norms. That is, assumptions that usually start from the perspective of a fortunate bourgeoisie.

Just as one can enjoy the many benefits of a capitalist market and consumerism to some point, there is nothing wrong with being entrepreneurial and thus being able to carry oneself according to the norms. There is nothing wrong with complying with “the rules of the game”. But we need to ask ourselves if we as a society want to define individuals’ value in society based on how well they can perform in formal processes with fixed measurements, standards and categorization that places people in “categories” that are foreign to themselves. Even when it is done through such mundane things as a CV. This study has shown how such processes degrade whole lives of professional experience.

Through the standardization of what is considered to be valuable performance and the methods used to determine, decide, assess and try to measure such
performance, the process creates (at least a temporary) state of alienation. The individual systematically becomes an entity, a commodity and the individual cannot be separated from (the concept of) work. Either you have a job, or you’re unemployed. You’re either on the negative side of the baseline, or you manage to fit in. And certain types of people start below the baseline. This process does not leave any room for the individual to be a valuable person in themselves. They always need to become something else.

11.3. Time and temporality as a way of measuring performance

The title Time to Work refers to a forward movement entailing commands, challenges and an understanding that there are things to be performed. It also refers to a time frame during which these actions are to become accomplished. In this study, it has been represented by the variety of performances accomplished within the Establishment Programme in relation to the so-called refugee crisis of 2015/2016. The time frame of two years given to people who came to Sweden as refugees to establish themselves on the Swedish labour market has been shown to be assumed to be a period of time that the state is allowed to take out of people’s lives and do with as it finds plausible. Starting from a presumably benevolent agenda, this study has provided several examples of how this state governed performance management system in many ways intrudes in peoples private spheres. Especially since it diminishes the importance, relevance and value of the individual’s experience. In contrast to other events happening in life that usually affect an individual’s performance and needs in relation to the state, the situation for the applicants enrolled in the Establishment Programme is arguably an unexpected interruption in a person’s life.
In other words, it is a situation in which the state intrudes in people’s lives where the individual has not deliberately asked for this in the first place. The help and support received from the state is not the kind of support one expects or is alleged to in situations that are more natural parts of the life schedule, such as parenthood or retirement. The enrolment in the Establishment Programme is arguably a new situation where the use of accounting techniques is used to evaluate and measure the performance of individuals that are already in vulnerable positions. And the individual is made valuable based on previous as well as presumed future performance. Based on assumptions of efficiency, an ability to perform, and personal entrepreneurship, accounting techniques used in this setting enable the state to intrude in the individual’s being and very essence (Marcuse 1964). It is a neoliberal idea that we all should and can have everything we want whenever we want it (Brown 2015). And in addition, there is the assumption that we all have the right capabilities to understand the overarching processes and how we are affected. Moreover, I would argue that it is assumed that we all want to have more of everything. Such reasoning is a one-dimensional way of looking upon our social reality and it has become clear in this study that it creates other types of effects and problems when the individual prerequisites are different than the local societal norm.

The argument of the effects of such processes is by no means to argue that the labour market should adjust to the needs and qualifications of groups that for one reason or another are to be considered marginalized. Nor is it to say that society or individual actors on the labour market should lower their standards, the requirements to speak Swedish or the need for certain types of education for certain levels of jobs. But the important aspect here for many of the individuals that are being brought up as examples in the empirical study was that these individuals, only for the reason of becoming refugees, happened to be placed in a different “category” of people. A category that was very
different than the one they had “belonged to” previously. And a category with very different points of reference.

The points of reference are also pitfalls in the critical accounting literature. When analyzing empirical material and various examples close to the subjective level, the academic analysis is an informed one based in previous research and biased by an analytical level that not necessarily grasps the point of view of the individual. Alvesson (2018) argues that we risk to apply an elitist perspective from a privileged position as critical researchers. The problems of migrant workers in the US for example (Lehman et al. 2016) causes consequences for the social reality of these people in their everyday lives, and the academic analysis makes it visible in a more abstract perspective. This study amplifies such a perspective not only due to meritocratic level differences, but also as the individual cannot be expected to have a full understanding of the culture nor the social situation at hand. Cooper (2015:22) argues that it is “horrific” that we all need to invest in ourselves in order to refine our competence and thus our human capital through, for example, education. That is indeed a representation of much research critical of neoliberal development. Yet, for such a statement to be problematic in other levels than the informed academic one, we need to assume a consciousness among people that they understand what they are exposed to. Or, that they have time to even care for that matter. When large groups of people or individuals do not have the right information or understand the consequences of the situation they’re in, they cannot be expected to resist in an informed way. The consequences for the social status and the prospects for the individual to lead a comfortable life are nevertheless conspicuous. Especially so as the enrolment in the Establishment Programme was mandatory for such large groups at the time of the study. The influence of state decisions had a potentially strong impact on the individuals’ life just like in other studies on
accounting and immigration. An important difference, however, is the lack of explicit punishment or sanctions.

On the other hand, the academically informed analyses can be argued to be the very core of the mission for critical researchers to spark discussions about. That is, to engage in informed discussions and question the prevailing status quo in order to ensue social change. Giving a voice “to those who are not usually heard” comes with a sort of responsibility to take power structures in our society seriously in order to challenge them. It should never be justified for people to be marginalized in a modern society. But this study highlights the effects and how strong it is that the neoliberal norms and values help manifest and strengthen the structures and emphasise the structures of a labour market that favours a specific kind of performance and expects a specific type of people and performers. The attention to this specific kind of valuable performance ultimately turns a well-intended state process into a performance management system that then looks like any other capitalist production process in which labour is to be bought and sold. It is bought and sold in such a way that it initially alienates the individuals and renders them non-valuable. Only to later, through attempts to make those calculable and comparable, turn them into things through processes of reification.

What the empirical study and the analysis in this dissertation has shown is the perspective of deliberate systems and processes that aims at the individual’s capability to perform. It is not a disciplining effect of making the individual want to do this on their own, but the Establishment Programme is a process through which the individual shall be (helped to be) made free through emancipation and the freedom that providing for oneself presumably implies. Yet only if the individual performs in the correct way. And the processes instilled by the state decide what such correct performance is. And the participation is mandatory by law.
The result is that it is not the individual as a passive object that is calculated by someone else for someone else. That is, as an anonymous case. On the contrary, they are active subjects in a process where a rather forceful power structure is pushed upon them (i.e. the Establishment Programme). It is a deliberate process where the result (finding a permanent job position) indeed might end up as statistics, but the very close contact between the applicants and the caseworkers turns it into an active process where the applicants to a large extent are (expected to be) performing subjects. The point of this argument is that when the process is not measured by the outcome or effects, but on the valorisation of performance *per se*, either social or financial, it is a deliberate and active act by the state to degrade ordinary people to a level of the societal ladder that they have only been assigned to based on their roles as refugees. All in order then to take them through a process of refinement in which they will acquire the correct attributes that make them valuable on the labour market. That is, valuable in line with the requirements that are based in the capitalist and neoliberal ideals with which the contemporary Swedish labour market is infected. A market to which they need to make sure to present their exchange value.

11.4. Reflections on over-interpretation and the use of negations

An important difference with Critical Theory is the provocative argument that the empirical material is of less importance. So I would just like to say a few words about that. In the accounting and immigration literature the many personal examples and accounts and counter accounts provide a picture of how a system works. The *empirical surprise* with the man who had had his family abducted is really what sparks this interest and need. The system appeared to be absurd, but also ill-fit and of very little importance in the situation. It made me ask “what type of people and processes are we dealing
with here?”. To me, it appeared the ultimate example of how people do not just comply with the expected way of functioning within a system.

Nevertheless, that is not to say that the system had to change or was ill-designed. But it is a way to let the empirical situation at hand be a strange place. To de-familiarize with the empirics and start the analysis from something other than what we intend to study in the first place. In my case this was the development of the performance indicators. While much of this dissertation is about the Establishment Programme as a Performance Management System, the empirical surprise has widened the perspective of what other aspects to take into consideration in order to analyse what is “really” going on here. In relation to the societal and political perspectives. When the example does not fit into the system, it would be easy to criticise the system itself. But it is here that the use of over-interpretation, where the language of the system itself can be used in order to analyse the mechanisms included in the system from critical outside perspective is effective. That was done through the use of alienation and reification.

The consequence of such over-interpretation is that I can argue that the process took away the value of the individual while at the same time being confident that the caseworkers did the best they could in order to help the applicants. Their sincere care for “their applicants” is unmistaken. Nevertheless, the dialectic approach offers the two perspectives to be part of the analysis without contradicting each other or favouring one over the other. The same over-interpretation could presumably also risk manifesting the structures it aims to criticise. The caseworkers did not express that labour was a commodity, and neither would such terminology be used in more functionalistic literature. So why does the critical literature need to use such concepts? I argue that the use of such concepts and the over-interpretation of the empirical material is what helps us question the underlying assumptions that otherwise enforce the
capitalist status quo. The use of critical theory and the dialectic approach help us to take the assumptions, structures and norms seriously and not only criticize them, but question them from perspectives of those who are not usually heard.

Taking on a Marxist perspective is not new in accounting research, nor foreign to critical researchers. On the contrary, it has been debated between critical researchers for decades (cf. Neimark 1990, 1994; Hoskin 1994; Grey 1994). Yet it offers important differences in analytical levels and tools. First, it challenges the underlying assumptions of the capitalist status quo in order to spark social change. Second, one could argue that while the Foucauldian governmentality literature presented in accounting studies serves as a good analytical toolbox to interpret how the neoliberal processes and techniques affect individuals theoretically as well as in practice, a Marxist and Critical Theory analysis allows for an analysis of the theoretical phenomenon of performance management and the role of accounting in a neoliberal society that goes beyond explicit examples or situations. Partly through the use of over-interpretation (Svensson 2014, see 4.5). The analysis allows the researcher to start from assumptions not only of power structures, surveillance, and visibility in a rigid environment affecting us all (Cooper & Hopper 2007; Miller & Rose 1990; Roberts & Scapens 1985; Rose & Miller 1992, Townley 1996). But it starts from the notion of there being a struggle between those in possession of resources and those who are not. Jaeggi (in Fraser and Jaeggi 2018) expresses this as bringing in the economized perspective to the overall discussions. She argues that Foucauldian literature tends to look upon economy as part of a black box and the effects of the system, whereas a Critical Theory perspective offers arguments for what happens within that same box.
In the works of Marx in Capital, this regarded the ownership of means of production and those who only could sell their labour. In contemporary settings and especially in the case of the Establishment Programme, it is about who is capable to perform in line with expectations, values and norms in contemporary neoliberal settings and who is not. It highlights the impact of power structures in relation to the structures of the state control systems. And perhaps most importantly, it negates the rationality in the processes with the aim to be able to imagine social change through emancipation. If we look upon emancipation as a process through which all humans can be free(d), then the strict bureaucratic process in place could not be a helpful way of establishing oneself on the labour market. The most explicit reason being that state process in place was outdated and not adjusted to the social reality nor the needs or competence level of the large number of refugees who came to Sweden in 2015/2016.

But what is more pressing are the norms and the hegemony that put pressure on the individual to perform in the first place. The strong neoliberal values are problematic for people who are in marginalized positions to live up to and they put pressure on the very essence of people through exposing the cultural differences that are so important to understand in order to grasp the overview of the process. To start, the social values of solidarity where we all need to perform. Second, the capitalist and financial development of the labour market and third their demands for all to perform in line with their needs.

Without criticising the work of the caseworkers or their intentions, it becomes apparent that if we allow ourselves to negate the good intentions and analyze the effects thereof we can open up for a discussion that exposes the absurdities of the system that aims to help. This was exposed not least in the initial example of the man who had had his family kidnapped, or the women who were told they were of more value if they were outside of their home eight
hours per day. Such a perspective allows us to discuss what is going on through an over interpretation of the situation. A specific group that was already on board with such arguments and reasoning was arguably the caseworkers. Not least through their use of alternative strategies that fit the individual more than the process. For example, caseworker Lindsey who reasoned that someone who is a car mechanic needs to meet with a mechanic in order to show their skills. In such situation a CV is in many cases superfluous (see 9.3). Or as in the case with caseworker Billy that recommended three female applicants to meet with an employer that would have expected male candidates (see 9.3). By doing such non-revolutionary actions, they managed to challenge the processes and proved that alternative ways of managing performance were possible.
12. Conclusions

This dissertation started from two research questions. One more practical and one more philosophical and theoretical. The first one was formulated how are the expectations to perform in the contemporary Swedish welfare state communicated and operationalized when helping immigrants to establish themselves on the Swedish labour market?. The analysis of this was attended to and discussed in chapter 10 and developed further in chapter 11.

The main conclusion to this question is twofold. First, the definition of the word establishment is of utmost importance. In chapter 6, Eriksson’s (2019) analysis of the change of wording from immigration politics to integration politics was presented and it was concluded that wage labour is an essential part in the integration. Integration and establishment in Swedish society (and many other Western welfare states) are thus closely connected to finding a job on the regular labour market. Moreover, wage labour has been at the centre of the development of the Swedish welfare state including equal opportunities for education, development of labour conditions and a strong labour union presence. As part of the long Social Democratic reign in politics during the 1900s the development of equality and the expectations on both men and women to be natural parts of the workforce, along with the many social reforms that have enabled such a development, has formed Swedish society. This was further developed in chapter 6. Nevertheless, contemporary neoliberal ideals have infected the Swedish public sector since the 1990s and the influence of market logics in the governing of state agencies has followed the same development as many other welfare states which implies the values
of being able to be entrepreneurial and care for oneself and the socioeconomic situation of one’s family (Shamir 2008). Thus, the first conclusion in relation to the research question can be summarized based in the explicit definition of what it means to become established. This initial conclusion has relevance in several aspects. One is that it shows how the labour market that is infused with neoliberal values puts expectations and pressures on the individual to perform. The implication of that is that individuals enrolled in the Establishment programme are expected, but also managed, to become workers. In order to succeed, they need to identify what is considered to be valuable performance and then identify and develop their performance so as to obtain an exchange value on the Swedish labour market. In addition, it assumes that the applicants are capable to perform, that they understand the (point of the) system, and that their capability to perform is compatible with a specific point of reference or baseline. These assumptions that are built into the process of the Establishment Programme as a performance management system leaves little or no room for types of performance that does not follow the neoliberal norm.

Second, one of the main criticisms throughout this dissertation has been that the accounting literature on governmentality portrays a rigid system in which there are processes in place where performance is supposed to happen, and that it can be managed in a purposeful matter. Albeit, the Establishment Programme can certainly also be regarded to be such a system, but by applying a Critical Theory perspective the analysis of the empirical study in this dissertation has directed attention to the effects in relation to more overarching societal and political processes rather than the specific process itself. Essentially, the labour market which the applicants in the Establishment Programme are reified to fit into is one that still today follows the rationale of Marx’ descriptions of the capitalist production process. Looking to the social interaction going on within this system, it has been shown how the underlying structures of the Establishment Programme can be interpreted as processes of
alienation and reification. The programme builds on a political reform from 2010 and was ill-fit for the exceptionally large group of refugees that came to Sweden in 2015/2016. This dissertation has not studied how the consequences thereof have been measured in outcomes or results in explicit consequences for specific individuals. But this dissertation has shown how the operationalization of managing performance through such a mundane exercise as compiling a CV renders processes of commodification, alienation and reification.

In conclusion, the expectation to perform in the contemporary Swedish welfare state is operationalized through the mandatory enrolment in the Establishment Programme which includes various activities of assessment and adherence of valuable performance in order to find a permanent job position. Ultimately, it communicates the importance of labour and its significant role in the process of becoming established and considered valuable in and to Swedish society.

The second research question, what is the role of accounting techniques, especially performance management, in the neoliberal ideas of individual performance?, was attended to more closely in chapter 11. The conclusion drawn from this study is that accounting techniques in terms of performance management in a neoliberal society demand performance from a specific “type” of people. Analysing the Establishment Programme as a performance management system with a vision and aim, a process of control, incentives and rewards and a follow-up element, this study has discerned how the categorization and standardization of valuable performance identifies the shortcomings of the applicants, but also what explicit activities are expected to be carried out so as to refine the outlook of the applicants’ capabilities.
The performance management system expects a specific type of people that are capable to start from a specific point of reference or a baseline which can be argued to be assumed to apply to all. That standard baseline however is arguably better suited for a fortunate bourgeoisie. When the individual belongs to a marginalized group and/or does not reach that lowest level of competence and performance, the state process urges the individual to become something else. Thus, the developed performance indicator/focus area of increasing the numbers of applicants that are enrolled in the labour market preparatory activities is concluded to demonstrate actions taken before the actual management of performance, or the management of actual and valuable performance, can even begin. That is, before the usual commensuration and standardization processes so often studied in accounting can even be applied. The empirical example on which this is built are the accounts by the caseworkers that they expected the applicants to be the ones to perform. This is an interesting finding for performance management research overall. Not only because it risks degrading people who are already in vulnerable positions, but also because it allows us to discuss what happens when the prevailing norms present a reality in which there is an assumed baseline, but where the individual who is expected to perform starts from a lower position socially, culturally and financially.

While the field of critical accounting research has more or less agreed on the notion that accounting in no way is a neutral form of communication or practice, this dissertation has shown that in relation to the individual in a welfare state situation, performance management assumes and does something to people. That is, except for rendering the individual calculable and comparable, the very processes of assessing performance force the individual into the capitalist production process that ensues alienation and reification where the only option for the individual, and indeed the goal of the state, is to turn the individual and his or her labour into a commodity to be
sold on the labour market. Importantly however, the quality of the labour itself is decided in terms of the possibility to attribute financial and social value to a specific type of performance that fits with the norms and values of the neoliberal labour market.

The Critical Theory perspective has contributed with a perspective that not only interprets the situation under study, but has also elevated the discussion to a level that goes beyond the empirical situation is itself. In the introduction (see 1.2.) the overall assumption to be negated in relation to performance in a neoliberal society was formulated as “How can one make oneself calculable in a way that maximises one’s chances to show the value of one’s performance on the labour market.” Which would imply that one show one’s value (as humans) to society. The negation of such perspective would lead the discussion in a more critical direction, and a negating version of that question could be expressed as ”why do we need to prove our performance in line with neoliberal ideals of the labour market, in order to be considered valuable (as humans to society overall?)”. The analysis and discussion above has discussed the mandatory state process that governs performance, and also the potential consequences for the way the state then looks upon valuable performance and ultimately the value of humans (to society) overall.

The conclusion that the processes within the Establishment Programme render the individual applicant, who already is in a vulnerable position, non-valuable, is not to draw any conclusions on whether the state is good or bad. And not at all whether or not the caseworkers exposed the applicants to such processes deliberately. Rather, it is a perspective that, through the use of negations, challenges the structures and underlying assumptions that we otherwise take for granted. Such assumptions both appeal to the expectation of baseline of performance, and the notion of the State wanting to help these individuals to establish themselves. That is through becoming workers. The critique is thus
not on the importance of finding a job in order to integrate in Swedish society, and it is not a questioning of the importance of learning the language and about Swedish society. Rather, the critique is on the social consequences caused by the processes that the state interfered with the very essence of a person’s being. And it allows us to ask the question of whether or not this is what the state should be doing.

Swedish society has developed in line with Social Democratic and egalitarian values for the past hundred years. Chapter 6 gave an overview of the system where solidarity, welfare and education for all has driven the development. It is a development that is still ongoing and values where politicians still debate the demands. In a situation where someone moves to a new country, the demands of that culture or society might be something to prepare for and the expectations on the individual to adjust might therefore be reasonable. But the basic demands for performance in the structures of the Establishment Programme create a situation in which individuals are placed in a category or social class that they are not familiar with. Only because they cannot perform in line with the demands of the neoliberal values of the labour market, or with the standards and norms that Sweden has been an ongoing development and adjustment for over a century. This dissertation has discerned a paradox where there is no right or wrong way of going about in this process. But it accentuates how the structures of the labour market influence the state processes for how to welcome refugees to Swedish society in everything from expectations, measurements, matching and the possibility for individuals to take charge of their own life situation.

12.1. Contributions

This dissertation makes three main contributions. First, by introducing an analysis based in Critical Theory this dissertation contributes to the field of
critical accounting research in general and to the emerging field of accounting and immigration in particular by interpreting and analyzing performance management in relation to work, labour and performance in a wide perspective. While clearly connected to immigration, this study has taken on the perspective of individuals in marginalized groups and the underlying assumptions about their ability to perform in accordance with neoliberal standards and norms. The identified assumptions that have been negated and challenged are that (i) we can be expected to be equally and purposively equipped to perform in line with prevailing standard and norms of a neoliberal developed welfare state, (ii) we all can be expected to have an understanding of the process of measuring performance and can thereby make conscious decisions on how to adjust, and (iii) individuals that are part of a group and in the same setting can be purposively compared to one another in relation to a specific baseline or point of reference.

Second, this dissertation contributes to field of critical accounting research and the field of accounting and immigration by providing an example of a neglected area in accounting research, yet one of the most pressing issues for many welfare states: immigration. By providing a thorough background of the development of the society in which a process of establishment is used, the neoliberal taken for granted assumptions about how performance should be managed and what the theoretical implications of that might be have been problematized in relation to the turbulent time in the aftermaths of the so called refugee crisis of 2015/2016. Establishment in society has been discussed through the definition of the individual being established in society once established on the labour market. Labour, in turn, has been analyzed as a commodity in the capitalist production process. The contribution is based in the analysis of what happens within the capitalist production process with regards to social, societal and political circumstances. Through the Marxist concepts of commodification, alienation and reification this dissertation
illustrates what happens in the process before commensuration, standardization and management of performance can even begin. Not least through such a mundane process as compiling a CV.

Third, this dissertation contributes to an understanding of what the use of accounting and the aim to measure performance does to people through the underlying assumptions about their capability to perform in line with bourgeois norms and standards. The management of performance following bureaucratic processes in a neoliberal setting where the process used was implemented under different and less acute circumstances affects the situation at hand during the largest refugee crisis since WWII. This dissertation has shown how a turbulent time and an ill-fit process risk identifying people as non-valuable in and to society. Analyzing the Establishment Programme as a performance management system contributes with the perspective of what is considered to be valuable performance in Swedish contemporary society. By challenging the assumption of the bourgeois norm as a common baseline or point of reference for performance, this study has shown how individuals are degraded to a negative value of performance, and a social status to a level below the ordinary working class, through the mandatory processes installed by the state.

All in all, the contribution to previous research in critical accounting studies on immigration and critical accounting studies in the governmentality tradition is that it in an explicit way illustrates the consequences of performance management for another group than the bourgeoisie. The large group of applicants were grown-up individuals that in many cases had led a family life as breadwinners for a long time but that due to a crisis of war had been dislocated in both time and space and forced to flee to a new country. In that new country the societal norms were a lot different to what they were used to. The Critical Theory perspective has allowed for analysis and discussion on
all these things that are not necessarily visible or studied in the empirical study per se. But their influence on what is happening and why it is happening offers a larger picture in which the societal, social and political circumstances to various degrees are taken into account. When neoliberalism is looked upon as a phase of capitalism we allow ourselves to include the possibility of social change and new ways of managing financial and social performance and value. As such, we can also imagine a similar situation happening again yet with other processes and narratives becoming important. The world is in constant change, and therefore these surrounding circumstances needs to be taken into account for social science and critical accounting research to have something relevant to say.

12.2. Suggestions for further research

The aim of this dissertation has been threefold. It has aimed to highlight how the neoliberal hegemony has penetrated the public sector and its rationale for how to manage financial and human performance. It has aimed to highlight how accounting and performance management affects already vulnerable individuals in state processes characterised by capitalist production rationale by conducting an analysis from the perspective of individuals in marginalized positions rather than that of the bourgeois subject and, as such, it has aimed to contribute to a wider social science perspective on performance. The empirical study was conducted in the aftermath of one of the largest challenges for Western welfare states in modern times. As such, the empirical examples offered an opportunity to connect the analysis to relevant examples, while the theoretical and methodological assumptions made it possible to go beyond the examples themselves in order to widen the discussion. The relevance of this temporal perspective provides several opportunities for further research.
First, the situation for welfare states as well as for those who fled their countries during this refugee crisis can offer new insights to how performance is perceived and managed in different countries. Based in these explicit examples, it can provide avenues for research within the field of accounting and immigration from a more controlled, yet large, sample of people. Previous studies have exemplified the relations between individuals and the state through generalizations based in a few examples (Agyemang & Lehman 2013; Annisette & Trivedi 2013; Gilbert 2020, Lehman et al. 2016; Pianezzi & Ashraf 2020). Further research directed towards this specific historical event could possibly add to such discussions from an accounting as well as a wider business administration or social science perspective. State processes as well as individual testimonies can be studied in order to explore and understand how the specific historical situation played out, how it was managed and the role and connection to the concept of wage labour was developed.

Second, the Critical Theory perspective or part of its epistemological assumptions of a possibility of social change might provide new avenues for research even in the critical accounting literature stream. I believe that critical accounting literature has a lot to offer to wider societal and social discussions if we allow for analyses that go beyond the borders of the accounting subject itself as well as the borders of organizations. As opposed to taking in societal aspects and make it into accounting, I think critical accounting literature can contribute a lot to other fields if we look to other types of discussions, not least discussions on immigration and work. And importantly through its focus on historicity and abandoning neoliberalism as a given parameter for the analysis.

Third, now that a few more years have passed by since the so-called refugee crisis of 2015/2016, there is more data and empirical material to start from and analyse for those who want to study immigration in a European welfare state context. Sad to say, we have the situation in Ukraine close in our minds which
allows for comparisons to a similar situation of a refugee crisis which once again has put the European welfare states to a test, and a large group of people to devastating choices of leaving their home country. Such studies could also follow the examples of others (e.g. Lehman et al 2016; Annisette & Trivedi 2013) to include testimonies and counter accounts from refugees themselves.

The avenues for critical accounting research on performance and performance management in the public sector are as relevant as ever. I hope that this study has contributed to and could inspire to ideas on performance where the way we analyze processes of the state can allow for, and spark an interest in, being at least a little bit angry again.
References


Annisette, M., Cooper, C. and Gendron, Y., (2017). After 25 years, how should we proceed?. *Critical Perspectives on Accounting*, 100(43), pp.1-4.


Arbetsförmedlingen (2011) Nyanländas etablering – reformens första år,


Arbetsförmedlingen (2017), Annual Report 2017


Analysavdelningen, Statistikenheten Diarienummer: AF-2018/00188467


Analysavdelningen, Statistikenheten Diarienummer: AF-2018/00188467

Arbetsförmedlingen (2018c), Annual Report 2018


Foucault, M. *Discipline and Punish*. Penguin Classics, 1975


Försäkringskassan (2022a) (2022, 23 december). Föräldrapenning.

https://www.forsakringskassan.se/privatperson/foralder/foraldrapenning


Ghersetti, M. Odén, T. Flyktingkrisen 2015 Mediernas bevakning och allmänhetens åsikter, Myndigheten för Samhällsskydd och Beredskap (MSB) (2018), Publication number: MSB1256


Horkheimer, M. Adorno, T. 2016 Upplysningens Dialektik, Göteborg:Diadalos AB. (Original 1944)

Hoskin and Macve Accounting and the examination: A genealogy of disciplinary power


Lapsley and Miller 2019 - Transforming the public sector: 1998–2018


Lehman, C. Annisette, M. Agyemang, G. (2016) "Immigration and neoliberalism: three cases and counter accounts", Accounting, Auditing & Accountability Journal, 29(1), pp.43-79

Lukács, G. History and Class Consciousness, 1923/2017, Bibliotech Press

Länsstyrelsen. Utgångspunkter för lokala överenskommelser om nyanländas etablering.

Metodstöd. Available at: https://www.lansstyrelsen.se/download/18.728c0e316219da8135e6d7e/1526068042842/Metodstod-lokala-overenskommelser-Broschyr.pdf [23 May 2021]


Marx, K. *On Feuerbach (Theses on Feuerbach)*, Mondial Books, (1845)/2009
Neimark, M. (1990) “The King is Dead. Long Live the King! Critical Perspectives on Accounting, 1, pp-103-114


Roslender, R. Dillard, J. (2003), Reflections on the interdisciplinary accounting project, Critical Perspectives on Accounting, 14, 325–351


SCB, Statistiska Centralbyrån (2022b) https://www.scb.se/hitta-statistik/sverige-i-siffror/manniskorna-i-sverige/invandring-till-sverige/


279


The Guardian (2013). Margaret Thatcher: a life in quotes

https://www.theguardian.com/politics/2013/apr/08/margaret-thatcher-quotes


UNHCR 2016.


Wickramasinghe, D., Cooper, C. and Alawattage, C. (2021), "Neoliberalism and management accounting: reconfiguring governmentality and
extending territories”, Accounting, Auditing & Accountability Journal, Vol. 34 No. 3, pp. 489-504.


Wynter, C. B., & Oats, L. (2018). Don’t worry, we are not after you! Anancy culture and tax enforcement in Jamaica. Critical Perspectives on Accounting, 57, 56-69.
## Appendix 1. Empirical Study – Observations and Interviews

<table>
<thead>
<tr>
<th>Method</th>
<th>Prefix</th>
<th>Date</th>
<th>Duration</th>
<th>Comment</th>
<th>Interaction</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Observations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Team meeting</td>
<td></td>
<td>23 January 2017</td>
<td>3 hours</td>
<td>The KPI project was introduced</td>
<td></td>
</tr>
<tr>
<td>Team meeting</td>
<td></td>
<td>20 February 2017</td>
<td>2.5 hours</td>
<td>KPIs were decided on</td>
<td></td>
</tr>
<tr>
<td>Meeting with occupational therapist</td>
<td></td>
<td>21 February 2017</td>
<td>15 minutes</td>
<td>Empirical surprise</td>
<td></td>
</tr>
<tr>
<td>Open House</td>
<td></td>
<td>22 February 2017</td>
<td>2 hours</td>
<td>Town A</td>
<td></td>
</tr>
<tr>
<td>Open House</td>
<td></td>
<td>23 February 2017</td>
<td>2 hours</td>
<td>Town B</td>
<td></td>
</tr>
<tr>
<td>Team meeting</td>
<td></td>
<td>24 April 2017</td>
<td>2.5 hours</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Team meeting</td>
<td></td>
<td>19 June 2017</td>
<td>2.5 hours</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Open House</td>
<td></td>
<td>20 June 2017</td>
<td>1.5 hours</td>
<td>Town C</td>
<td></td>
</tr>
<tr>
<td><strong>Interviews</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Informal conversation</td>
<td>Manager</td>
<td>23 January 2017</td>
<td>~ 1 hour</td>
<td>Conversation over lunch</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 1</td>
<td>Caseworker #1</td>
<td>21 February 2017</td>
<td>32 min 35 sec</td>
<td>Town A</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 2</td>
<td>Caseworker #2</td>
<td>21 February 2017</td>
<td>45 min 16 sec</td>
<td>Town A</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 3</td>
<td>Caseworker #3</td>
<td>22 February 2017</td>
<td>32 min 39 sec</td>
<td>Town B</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 4</td>
<td>Caseworker #4</td>
<td>22 February 2017</td>
<td>28 min 6 sec</td>
<td>Town B</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 5</td>
<td>Caseworker #5</td>
<td>22 February 2017</td>
<td>~ 45 minutes, recording failed</td>
<td>Town A</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 6</td>
<td>Caseworker #6</td>
<td>23 February 2017</td>
<td>19 min 54 sec</td>
<td>Town C</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 7</td>
<td>Caseworker #7</td>
<td>23 February 2017</td>
<td>20 min 50 sec</td>
<td>Town C</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 8</td>
<td>Manager</td>
<td>7 March 2017</td>
<td>~ 45 minutes, no recording</td>
<td>Phone Interview</td>
<td>Phone Interview</td>
</tr>
<tr>
<td>Interview 9</td>
<td>Caseworker #5</td>
<td>25 April 2017</td>
<td>54 min 3 sec</td>
<td>Town A</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 10</td>
<td>Manager</td>
<td>19 June 2017</td>
<td>~ 1 hour</td>
<td>Interview over lunch</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 11</td>
<td>Caseworker #3</td>
<td>20 June 2017</td>
<td>28 min</td>
<td>Town B</td>
<td>Follow-up interview</td>
</tr>
<tr>
<td>Interview 12</td>
<td>Caseworker #9</td>
<td>20 June 2017</td>
<td>55 min 46 sec</td>
<td>Town B</td>
<td>In person</td>
</tr>
<tr>
<td>Interview 13</td>
<td>Caseworker #10</td>
<td>10 September 2020</td>
<td>1 hour 4 min 50 sec</td>
<td>Town A</td>
<td>Zoom, sound only</td>
</tr>
<tr>
<td>Interview 14</td>
<td>Caseworker #11</td>
<td>10 September 2020</td>
<td>1 hour 10 min 14 sec</td>
<td>Town C</td>
<td>Zoom, sound only</td>
</tr>
<tr>
<td>Interview 15</td>
<td>Caseworker #1</td>
<td>16 September 2020</td>
<td>57 min 19 sec</td>
<td>Town A</td>
<td>Zoom, sound only</td>
</tr>
<tr>
<td>Interview 16</td>
<td>Caseworker #2</td>
<td>29 September 2020</td>
<td>1 hour 2 min 51 sec</td>
<td>Town B</td>
<td>Zoom, sound only</td>
</tr>
<tr>
<td>Interview 17</td>
<td>Caseworker #9</td>
<td>26 October 2020</td>
<td>53 min 17 sec</td>
<td>Town B</td>
<td>Zoom, sound only</td>
</tr>
<tr>
<td>Interview 18</td>
<td>Caseworker #12</td>
<td>22 January 2021</td>
<td>43 min 33 sec</td>
<td>Were not in the Team 2017</td>
<td>Zoom, sound only</td>
</tr>
</tbody>
</table>
Appendix 2. Definition of the Establishment Plan


https://www.lansstyrelsen.se/download/18.728c0e316219da8135e6d7e/1526068042842/Metodstod-lokala-overenskommelser-Broschyr.pdf
Appendix 3. The Law Regulating the Establishment Programme (1/4)

Lag (2010:197) om etableringsinsatser för vissa nyanlända invandrar

t.o.m. SFS 2017:356

SFS nr. 2010:197
Departementet myndighet: Arbetsmarknadsdepartementet
Uträttsdatum: 2010-03-18
Ändrat t.o.m. SFS 2017:356
Uphävd: 2010-01-01
Författare har upphävts genom: SFS 2017:564
Ändringsregister: SFSR (Regeringsskansliet)
Källa: Fulltext (Regeringsskansliet)

Innehåll:

- Övergångsbestämmelser

Lagens innehåll och syfte
1 §. Denna lag innehåller bestämmelser om ansvar och insatser som syftar till att
underlätta och påskynda vissa nyanlända invandrare etablering i arbetss- och
samarbetslivet.
Insatserna ska ge de nyanlända förutsättningar för egenförsörjning och stärka
återas aktiva deltagande i arbetss- och samarbetslivet.

Månggrupp
2 §. Lagen gäller en nyanländer som har flytt 20 men inte 65 år och som har
beviljats ett uppehållstillstånd som kan ligga till grund för följsbeföring, om
uppehållstillståndet ha beviljats enligt
1. § 4 kap. 5 kap. 1, 2, 4 eller 6 § utlänningsloven (2005:716),
2. 12 kap. 8 § utlänningslagen,
3. 21 eller 22 kap. utlänningslagen, eller
4. 16 d. 16 f. 16 h § lagen (2016:752) om tillfälliga begränsningar av

2 a §. Lagen gäller också en nyanländer som har flytt 20 men inte 65 år och som har
beviljats ett uppehållstillstånd som kan ligga till grund för följsbeföring på
grund av anskaffning till en person som har beviljats uppehållstillstånd med stöd
av någon av de bestämmelser som anges i 2 §, och
1. ansökt om uppehållstillstånd som anges i 2 §, och
2. ansökt om anskaffning till en person som den nyanländer har anskaffat
ligger till fört i en kommun.

Första stycket gäller inte om den person som den nyanlända anskaffat
skulle ha ansökt om uppehållstillstånd.

Leg (2012:183).

2 b §. Lagen gäller också en nyanländer som har flytt 16 men inte 20 år, när
uppehållstillståndet som anges i 1 eller 2 a §, beviljats, förutsatt att han eller hon
saknar förutsättningar härlig till det.

Leg (2012:1000).

Appendix 3. The Law Regulating the Establishment Programme (2/4)

Ansvariga myndigheter m.m.

3 § Arbetshforordningen ska samordna etableringsinsatser enligt denna lag och vara stödjande och påtänkande i förhållande till berörda partier.

4 § Länsstyrelserna ska främja samverkan mellan berörda kommuner och myndigheter, förstagen och organisationer som anordnar aktiviteter för nyanlända.

5 § Värme kommun är skyldig att se till att nyanlända erbjuds samhällsorientering.

Regeringen eller den myndighet som regeringen beslärer för meddelade föreskrifter om samhällsorienteringens innehåll och omfattning.

Etableringsinsatser

6 § Arbetshforordningen ska upprätta en individuell plan med insatser för att underlätta och påskynda den nyanländes etablering (etableringsplan).

En nyanländ har rätt att få en etableringsplan inom ett år efter att han eller hon första gången intagit förstatingen i en kommun. Denna rätt gäller inte en nyanländ som 1. har ett förvärvsarbete på heltid. 2. går i gymnasieskola, eller 3. på grund av sjukdom eller någon annan nedskärning av den fysiska eller psykiska professorsförmågan är förhindrad att delta i etableringsinsatser på minst 25 procent av heltid.

7 § Etableringsplanen ska formas tillsammans med den nyanländ och i samverkan med berörda kommuner, myndigheter, förstagen och organisationer.

Plansen ska minst inneha:

1. kommande vuxenutbildning i svenska för invandrare eller motsvarande utbildning för den som har rätt att delta i sådan utbildning enligt skollagen (2010:390).
2. samhällsorientering, och

8 § En etableringsplan ska omfatta högst 24 månader. Av etablerings-planen ska detta framgå under vilken tid den gäller, vilka aktiviteter som ingår i insatserna och de olika aktiviteterna och omfattning och längd. Aktiviteterna i planen ska tillsammans motsvara verksamhet på heltid om det inte förekommer något annat.

Plansen ska vid behov revideras av Arbetshforordningen.


9 § Etableringsplanen upphör att gälla när 1. den för etableringsplanen har ligit ut.
2. den nyanländ har haft ett förvärvsarbete på heltid minst sex månader.
3. den nyanländ påbörjar en utbildning på högskolernivå för vilken det kan lämnas studiemedel enligt studiestödsklagen (1990:1395) eller utbildningsbidrag för kompletterande pedagogisk utbildning som leder till lämnamnåretexamen för personer som har en examen på forskningsnivå, eller
4. den nyanländ utan godtagbart skall avvisas ett erbjudande i etableringsplanen.


285
Appendix 3. The Law Regulating the Establishment Programme (3/4)

10 § Regeringen eller den myndighet som regeringen bestämmer kan med stöd av 8 kap. 7 § regeringsformen meddela
   1. närmare föreskrifter om etableringsplaner, och
   2. föreskrifter om vad som ska anses utgöra godtagbart skäl och lämpligt arbete enligt 9 § 4.

Regeringen kan med stöd av 8 kap. 7 § regeringsformen meddela föreskrifter om undantag från 7 § andra stycket om etableringsplanens innehåll för nyanlända med tidsbegränsade uppehållstillstånd. Lag (2016:754).


Tystnadsplicht

14 § Den som är eller har varit verksam inom en yrkesmässigt bedriven verksamhet för nyanlända får inte obehörigen röja vad han eller hon då har fått veta om enskildas personliga förhållanden.

Ersättning till nyanlända

15 § En nyanländ som deltar i aktiviteter enligt en etableringsplan har rätt till etableringsersättning och under vissa förutsättningar även etableringsstillägg och bostadsersättning. Detsamma gäller en nyanländ som medverkar till upprättandet av en etableringsplan och som inte har rätt till bistånd enligt lagen (1994:137) om mottagande av asylsökande m.fl.

Regeringen eller den myndighet som regeringen bestämmer meddelar föreskrifter om ersättning till nyanlända som omfattas av denna lag.

Uppgiftsskyldighet

16 § Anordnare av aktiviteter för nyanlända ska till den myndighet som regeringen föreskriver lämna de uppgifter som är av betydelse för tillämpningen av denna lag och de föreskrifter som har meddelats i anslutning till lagen.

Regeringen eller den myndighet som regeringen bestämmer meddelar närmare föreskrifter om en anordnarens skyldighet att lämna uppgifter enligt första stycket. Regeringen meddelar föreskrifter om till vilken myndighet denna skyldighet ska fullgöras.

Överklagande

17 § Beslut i fråga om rätt till etableringsplan, upphörande av etableringsplan enligt 9 § 4, etableringsersättning, etableringsstillägg och bostadsersättning får överklagas till allmän forvaltningsdomstol.

Prövningstillstånd krävs vid överklagande till kammarrätten.
Appendix 3. The Law Regulating the Establishment Programme (4/4)

Övergångsbestämmelser

2010:197
1. Denna lag träd i kraft den 1 maj 2010 i fråga om 11-13 §§ och i övrigt den 1 december 2010.
2010:858
1. Denna lag träd i kraft den 2 december 2010.
2. Äldre bestämmelser gäller fortfarande till utgången av juni 2012.
2013:1083
1. Denna lag träd i kraft den 1 januari 2014.
2. För nyanlända som har ansökt om uppehållstillstånd före den 1 januari 2014 gäller 2 a § i sin äldre lydelse.
2014:952
1. Denna lag träd i kraft den 1 augusti 2014.
2. För förhållanden som har inträffat före ikraftträdandet gäller 9 § i sin äldre lydelse.
2015:484
1. Denna lag träd i kraft den 1 januari 2016.
2. Lagen tillämpas från och med den 1 juli 2016.
3. Äldre bestämmelser ska fortsätta att gälla till utgången av juni 2016.
Appendix 4. Statistics of asylum applicants in the EU\textsuperscript{35}

\textsuperscript{35} Eurostat (2016, 2017)
# 4.1. First Time asylum applicants in the EU Member states 2015 and 2016

<table>
<thead>
<tr>
<th>Country</th>
<th>Number of first time applicants</th>
<th>Share in EU total (%)</th>
<th>Number of applicants per million inhabitants*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EU</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Belgium</td>
<td>38,990</td>
<td>14,250</td>
<td>3.1%</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>20,165</td>
<td>18,990</td>
<td>1.6%</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>1,235</td>
<td>1,200</td>
<td>0.1%</td>
</tr>
<tr>
<td>Denmark</td>
<td>20,825</td>
<td>6,055</td>
<td>1.7%</td>
</tr>
<tr>
<td>Germany</td>
<td>441,800</td>
<td>722,265</td>
<td>35.2%</td>
</tr>
<tr>
<td>Estonia</td>
<td>225</td>
<td>150</td>
<td>0.0%</td>
</tr>
<tr>
<td>Ireland</td>
<td>3,270</td>
<td>2,235</td>
<td>0.3%</td>
</tr>
<tr>
<td>Greece</td>
<td>11,370</td>
<td>49,875</td>
<td>0.9%</td>
</tr>
<tr>
<td>Spain</td>
<td>14,600</td>
<td>15,570</td>
<td>1.2%</td>
</tr>
<tr>
<td>France</td>
<td>70,570</td>
<td>75,990</td>
<td>5.6%</td>
</tr>
<tr>
<td>Croatia</td>
<td>140</td>
<td>2,150</td>
<td>0.0%</td>
</tr>
<tr>
<td>Italy</td>
<td>83,245</td>
<td>121,185</td>
<td>6.6%</td>
</tr>
<tr>
<td>Cyprus</td>
<td>2,105</td>
<td>2,840</td>
<td>0.2%</td>
</tr>
<tr>
<td>Latvia</td>
<td>330</td>
<td>345</td>
<td>0.0%</td>
</tr>
<tr>
<td>Lithuania</td>
<td>275</td>
<td>410</td>
<td>0.0%</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>2,360</td>
<td>2,065</td>
<td>0.2%</td>
</tr>
<tr>
<td>Hungary</td>
<td>174,435</td>
<td>28,215</td>
<td>13.9%</td>
</tr>
<tr>
<td>Malta</td>
<td>1,695</td>
<td>1,735</td>
<td>0.1%</td>
</tr>
<tr>
<td>Netherlands</td>
<td>43,035</td>
<td>19,285</td>
<td>3.4%</td>
</tr>
<tr>
<td>Austria</td>
<td>85,505</td>
<td>39,860</td>
<td>6.8%</td>
</tr>
<tr>
<td>Poland</td>
<td>10,255</td>
<td>9,780</td>
<td>0.8%</td>
</tr>
<tr>
<td>Portugal</td>
<td>870</td>
<td>710</td>
<td>0.1%</td>
</tr>
<tr>
<td>Romania</td>
<td>1,225</td>
<td>1,855</td>
<td>0.1%</td>
</tr>
<tr>
<td>Slovenia</td>
<td>260</td>
<td>1,265</td>
<td>0.0%</td>
</tr>
<tr>
<td>Slovakia</td>
<td>270</td>
<td>100</td>
<td>0.0%</td>
</tr>
<tr>
<td>Finland</td>
<td>32,150</td>
<td>5,275</td>
<td>2.6%</td>
</tr>
<tr>
<td>Sweden</td>
<td>156,110</td>
<td>22,330</td>
<td>12.4%</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>39,720</td>
<td>38,290</td>
<td>3.1%</td>
</tr>
<tr>
<td>Iceland</td>
<td>1,105</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Liechtenstein</td>
<td>75</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Norway</td>
<td>30,470</td>
<td>3,240</td>
<td>-</td>
</tr>
<tr>
<td>Switzerland</td>
<td>38,060</td>
<td>25,820</td>
<td>-</td>
</tr>
</tbody>
</table>

Number of first time applicants is rounded to the nearest 5. Calculations are based on exact data.
* Inhabitants refer to the resident population at 1 January 2015 and 2016.
- Not applicable.
4.2. First Time asylum applicants in the EU Member states 2015 and 2016 – In order of total per million inhabitants

<table>
<thead>
<tr>
<th>Number of first time applicants</th>
<th>Share in EU total (%)</th>
<th>Number of applicants per million inhabitants*</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU</td>
<td>1,257,030 1,204,280</td>
<td>2,461,310 2,360</td>
</tr>
<tr>
<td>Hungary</td>
<td>174,435 28,215</td>
<td>202,650 13.9% 2.3%</td>
</tr>
<tr>
<td>Sweden</td>
<td>156,110 22,330</td>
<td>178,440 12.4% 1.9%</td>
</tr>
<tr>
<td>Austria</td>
<td>85,505 39,860</td>
<td>125,365 6.8% 3.3%</td>
</tr>
<tr>
<td>Germany</td>
<td>441,800 722,265</td>
<td>1,164,065 35.2% 60.0%</td>
</tr>
<tr>
<td>Malta</td>
<td>1,695 1,735</td>
<td>3,430 0.1% 0.1%</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>2,360 2,065</td>
<td>4,425 0.2% 0.2%</td>
</tr>
<tr>
<td>Switzerland</td>
<td>38,060 25,820</td>
<td>- 4,620 3,101 7,721</td>
</tr>
<tr>
<td>Finland</td>
<td>32,150 5,275</td>
<td>37,425 2.6% 0.4% 5,876 961 6,837</td>
</tr>
<tr>
<td>Norway</td>
<td>30,470 3,240</td>
<td>33,710 - 5,898 622 6,520</td>
</tr>
<tr>
<td>Cyprus</td>
<td>2,105 2,840</td>
<td>4,945 0.2% 0.2% 2,486 3,350 5,836</td>
</tr>
<tr>
<td>Greece</td>
<td>11,370 49,875</td>
<td>61,245 0.9% 4.1% 1,047 4,625 5,672</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>20,165 18,990</td>
<td>39,155 1.6% 1.6% 2,800 2,655 5,455</td>
</tr>
<tr>
<td>Denmark</td>
<td>20,825 6,055</td>
<td>26,880 1.7% 0.5% 3,679 1,061 4,740</td>
</tr>
<tr>
<td>Belgium</td>
<td>38,990 14,250</td>
<td>53,240 3.1% 1.2% 3,463 1,260 4,723</td>
</tr>
<tr>
<td>Netherlands</td>
<td>43,035 19,285</td>
<td>62,320 3.4% 1.6% 2,546 1,136 3,682</td>
</tr>
<tr>
<td>Italy</td>
<td>83,245 121,185</td>
<td>204,430 6.6% 10.1% 1,369 1,998 3,367</td>
</tr>
<tr>
<td>Iceland</td>
<td>1,105 75,990</td>
<td>1,105 - 3,320 3,320</td>
</tr>
<tr>
<td>France</td>
<td>70,570 75,990</td>
<td>146,560 5.6% 6.3% 1,063 1,138 2,201</td>
</tr>
<tr>
<td>Liechtenstein</td>
<td>75 75</td>
<td>- 2,047 2,047</td>
</tr>
<tr>
<td>Ireland</td>
<td>3,270 2,335</td>
<td>5,505 0.3% 0.2% 707 473 1,180</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>39,720 38,290</td>
<td>78,010 3.1% 3.2% 591 586 1,177</td>
</tr>
<tr>
<td>Slovenia</td>
<td>260 1,265</td>
<td>1,525 0.0% 0.1% 126 613 739</td>
</tr>
<tr>
<td>Spain</td>
<td>14,600 15,570</td>
<td>30,170 1.2% 1.3% 314 335 649</td>
</tr>
<tr>
<td>Croatia</td>
<td>140 2,150</td>
<td>2,290 0.0% 0.2% 34 513 547</td>
</tr>
<tr>
<td>Poland</td>
<td>10,255 9,780</td>
<td>20,035 0.8% 0.8% 270 258 528</td>
</tr>
<tr>
<td>Latvia</td>
<td>330 345</td>
<td>675 0.0% 0.0% 165 175 340</td>
</tr>
<tr>
<td>Estonia</td>
<td>225 150</td>
<td>375 0.0% 0.0% 172 114 286</td>
</tr>
<tr>
<td>Lithuania</td>
<td>275 410</td>
<td>685 0.0% 0.0% 93 142 235</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>1,235 1,200</td>
<td>2,435 0.1% 0.1% 117 114 231</td>
</tr>
<tr>
<td>Romania</td>
<td>1,225 1,855</td>
<td>3080 0.1% 0.2% 62 94 156</td>
</tr>
<tr>
<td>Portugal</td>
<td>870 710</td>
<td>1,580 0.1% 0.1% 80 69 149</td>
</tr>
<tr>
<td>Slovakia</td>
<td>270 100</td>
<td>370 0.0% 0.0% 50 18 68</td>
</tr>
</tbody>
</table>

Number of first time applicants is rounded to the nearest 5. Calculations are based on exact data.
* Inhabitants refer to the resident population at 1 January 2015 and 2016
- Not applicable
4.3. First Time asylum applicants in the EU Member states 2015 and 2016 – In order of total number of asylum applicants

<table>
<thead>
<tr>
<th>First time asylum applicants in the EU Member States</th>
<th>Number of first time applicants</th>
<th>Share in EU total (%)</th>
<th>Number of applicants per million inhabitants*</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU</td>
<td>1,257,030</td>
<td>1,204,280</td>
<td>2,461,310</td>
</tr>
<tr>
<td>Germany</td>
<td>441,800</td>
<td>722,265</td>
<td>1,164,065</td>
</tr>
<tr>
<td>Italy</td>
<td>83,245</td>
<td>121,185</td>
<td>204,430</td>
</tr>
<tr>
<td>Hungary</td>
<td>174,435</td>
<td>28,215</td>
<td>202,650</td>
</tr>
<tr>
<td>Sweden</td>
<td>156,110</td>
<td>22,330</td>
<td>178,440</td>
</tr>
<tr>
<td>France</td>
<td>70,570</td>
<td>75,990</td>
<td>146,560</td>
</tr>
<tr>
<td>Austria</td>
<td>85,505</td>
<td>39,860</td>
<td>125,365</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>39,720</td>
<td>38,290</td>
<td>78,010</td>
</tr>
<tr>
<td>Netherlands</td>
<td>43,035</td>
<td>19,285</td>
<td>62,320</td>
</tr>
<tr>
<td>Greece</td>
<td>11,370</td>
<td>49,875</td>
<td>61,245</td>
</tr>
<tr>
<td>Belgium</td>
<td>38,990</td>
<td>14,250</td>
<td>53,240</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>20,165</td>
<td>18,990</td>
<td>39,155</td>
</tr>
<tr>
<td>Finland</td>
<td>32,150</td>
<td>5,275</td>
<td>37,425</td>
</tr>
<tr>
<td>Norway</td>
<td>30,470</td>
<td>3,240</td>
<td>33,710</td>
</tr>
<tr>
<td>Spain</td>
<td>14,600</td>
<td>15,570</td>
<td>30,170</td>
</tr>
<tr>
<td>Denmark</td>
<td>20,825</td>
<td>6,055</td>
<td>26,880</td>
</tr>
<tr>
<td>Poland</td>
<td>10,255</td>
<td>9,780</td>
<td>20,035</td>
</tr>
<tr>
<td>Ireland</td>
<td>2,270</td>
<td>2,235</td>
<td>5,505</td>
</tr>
<tr>
<td>Cyprus</td>
<td>2,105</td>
<td>2,840</td>
<td>4,945</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>2,360</td>
<td>2,065</td>
<td>4,425</td>
</tr>
<tr>
<td>Malta</td>
<td>1,695</td>
<td>1,735</td>
<td>3,430</td>
</tr>
<tr>
<td>Romania</td>
<td>1,225</td>
<td>1,855</td>
<td>3,080</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>1,235</td>
<td>1,200</td>
<td>2,435</td>
</tr>
<tr>
<td>Croatia</td>
<td>140</td>
<td>2,150</td>
<td>2,290</td>
</tr>
<tr>
<td>Portugal</td>
<td>870</td>
<td>710</td>
<td>1,580</td>
</tr>
<tr>
<td>Slovenia</td>
<td>260</td>
<td>1,265</td>
<td>1,525</td>
</tr>
<tr>
<td>Iceland</td>
<td>-</td>
<td>-</td>
<td>1,105</td>
</tr>
<tr>
<td>Lithuania</td>
<td>275</td>
<td>410</td>
<td>685</td>
</tr>
<tr>
<td>Latvia</td>
<td>330</td>
<td>345</td>
<td>675</td>
</tr>
<tr>
<td>Estonia</td>
<td>225</td>
<td>150</td>
<td>375</td>
</tr>
<tr>
<td>Slovakia</td>
<td>270</td>
<td>100</td>
<td>370</td>
</tr>
<tr>
<td>Liechtenstein</td>
<td>75</td>
<td>-</td>
<td>75</td>
</tr>
<tr>
<td>Switzerland</td>
<td>38,060</td>
<td>25,820</td>
<td>-</td>
</tr>
</tbody>
</table>

Number of first time applicants is rounded to the nearest 5. Calculations are based on exact data.
* Inhabitants refer to the resident population at 1 January 2015 and 2016
- Not applicable
4.4. First Time asylum applicants in the Nordic Countries 2015 and 2016

<table>
<thead>
<tr>
<th></th>
<th>Number of first time applicants</th>
<th>Share in EU total (%)</th>
<th>Number of applicants per million inhabitants*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EU</strong></td>
<td>1,257,030</td>
<td>1,204,280</td>
<td>100.0%</td>
</tr>
<tr>
<td>Denmark</td>
<td>20,825</td>
<td>6,055</td>
<td>1.7%</td>
</tr>
<tr>
<td>Finland</td>
<td>32,150</td>
<td>5,275</td>
<td>2.6%</td>
</tr>
<tr>
<td>Sweden</td>
<td>156,110</td>
<td>22,330</td>
<td>12.4%</td>
</tr>
<tr>
<td>Iceland</td>
<td>11,105</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Norway</td>
<td>30,470</td>
<td>3,240</td>
<td>-</td>
</tr>
</tbody>
</table>

Number of first time applicants is rounded to the nearest 5. Calculations are based on exact data.
* Inhabitants refer to the resident population at 1 January 2015 and 2016
- Not applicable
Doctoral Theses

Stockholm Business School
Företagsekonomiska institutionen
<table>
<thead>
<tr>
<th>Nr</th>
<th>Year</th>
<th>Author</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>245</td>
<td>2023</td>
<td>Yu Xiang</td>
<td>Intricate Involuted Intertwinings. On Accounting, Technology, and Materiality</td>
</tr>
<tr>
<td>244</td>
<td>2023</td>
<td>Gulnar Nussipova</td>
<td>Unpacking the Value of Emerging Technologies. Experimentation, Communication and Knowledge Brokering</td>
</tr>
<tr>
<td>243</td>
<td>2023</td>
<td>Oscar Wandery</td>
<td>The Ecstasy of Tragedy. An Ethnography of Hospice</td>
</tr>
<tr>
<td>242</td>
<td>2023</td>
<td>Markus Oljemark</td>
<td>Lonely in Company. A qualitative study of loneliness, belonging, and the passion for recognition at work</td>
</tr>
<tr>
<td>240</td>
<td>2023</td>
<td>Amelia Olsson</td>
<td>Political Dimensions of Entrepreneurship. Exploring Competing Discourses in a Marginalized Urban Community</td>
</tr>
<tr>
<td>239</td>
<td>2023</td>
<td>Christoph Baldauf</td>
<td>Empirical Essays on Retail Logistics and Customer Behavior</td>
</tr>
<tr>
<td>236</td>
<td>2022</td>
<td>Matilda Eriksson</td>
<td>Entreprenörskapets tysta(de) röster. En narrativ studie om kvinnor om delar sitt liv med en man som är entreprenör.</td>
</tr>
<tr>
<td>232</td>
<td>2021</td>
<td>Elina Malmström</td>
<td>An Audit is An Audit.</td>
</tr>
<tr>
<td>Year</td>
<td>Title</td>
<td>Authors</td>
<td>Book Title</td>
</tr>
<tr>
<td>------</td>
<td>-------</td>
<td>---------</td>
<td>------------</td>
</tr>
<tr>
<td>2020</td>
<td>Essays on Risks in Investment Strategies.</td>
<td>Ian Khrashchevskyi</td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>Organizing Refugees.</td>
<td>Yashar Mahmud</td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>The Construction of Corporate Irresponsibility. A constitutive perspective on communication in media narratives.</td>
<td>Emelie Adamsson</td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>Essays on Insider Trading and Initial Public Offerings.</td>
<td>Abu Chowdhury</td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>The Quirky Character Camouflaged in the Conceptual Framework. A study of the financial statement user.</td>
<td>Liesel Klemcke</td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>Headquarters’ Involvement in Managing Subsidiaries.</td>
<td>Emma Stendahl</td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>Customer Rituals. Ethnographic explorations of wine rituals with families and friends.</td>
<td>Luigi Servadio</td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>An improvisational, practice-oriented approach to innovation. Examples from the fashion industry.</td>
<td>Sara Öhlin</td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>Well, that makes sense! Investigating opportunity development in a technology start-up.</td>
<td>Hanna von Schantz</td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>Styrning och samhällsvärde. En studie med exempel från museivärlden.</td>
<td>Kerstin Thomson</td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>Imagineering Place. The Branding of Five Chinese Mega-Cities.</td>
<td>Emma Björner</td>
<td></td>
</tr>
<tr>
<td>Page</td>
<td>Year</td>
<td>Author</td>
<td>Title</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>-----------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>211</td>
<td>2017</td>
<td>Janet Johansson</td>
<td>“Sweat is weakness leaving the body” A study on the self-presentational practices of sporty top managers in Sweden.</td>
</tr>
<tr>
<td>209</td>
<td>2017</td>
<td>Alisa Minina</td>
<td>Consumption of financial services in global mobility. A Cephalopodic consumption mode?</td>
</tr>
<tr>
<td>208</td>
<td>2017</td>
<td>Janet Vähämäki</td>
<td>Matrixing Aid. The Rise and Fall of ‘Results Initiatives’ in Swedish Development Aid.</td>
</tr>
<tr>
<td>205</td>
<td>2016</td>
<td>Mohammad Irani</td>
<td>Essays on Mergers and Acquisitions and Event Studies.</td>
</tr>
<tr>
<td>204</td>
<td>2016</td>
<td>Steffi Siegert</td>
<td>Enacting Boundaries through Social Technologies – The Dance between Work and Private Life.</td>
</tr>
<tr>
<td>203</td>
<td>2016</td>
<td>Andrea Lucarelli</td>
<td>The Political Dimension of Place Branding.</td>
</tr>
<tr>
<td>202</td>
<td>2016</td>
<td>Danilo Brozovic</td>
<td>Service Provider Flexibility – A Strategic Perspective.</td>
</tr>
<tr>
<td>201</td>
<td>2015</td>
<td>Andreas Sundström</td>
<td>Representing Performance</td>
</tr>
<tr>
<td>197</td>
<td>2014</td>
<td>Christer Westermark</td>
<td>Implementering av redovisning som styrmetod. Om hållbarhetsredovisningens effekter i statligt ägda företag.</td>
</tr>
<tr>
<td>196</td>
<td>2014</td>
<td>Anna Wettermark</td>
<td>Tales of transformation: Expatriate encounters with</td>
</tr>
<tr>
<td>Year</td>
<td>Title</td>
<td>Author(s)</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Commercialising social media. A study of fashion (blogosphere).</td>
<td>Christofer Laurell</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>The Law Businessman - Five Essays on Legal Self-efficacy and Business Risk.</td>
<td>Fredrik Jörgensen</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Essays on Derivatives and Liquidity.</td>
<td>Caihong Xu</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Place-of-Origin Effects on Brand Equity. Explicating the evaluative pertinence of product categories and association strength.</td>
<td>Mikael Andéhn</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>Accounting in the field of governance.</td>
<td>Sabina Du Rietz</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>Uppförandekoder som etisk varumärkning? Ansvar i företag med globala värdekedjor.</td>
<td>Fernholm, Johanna</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>Constituting performance: Case studies of performance.</td>
<td>Svärdsten Nymans, Fredrik</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>Globalisation and Competitive Sustenance of Born Global. Evidence from Indian knowledge-intensive service industry.</td>
<td>Kumar, Nishant</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>Co-Creating Value. Reframing Interactions in Service Consumption.</td>
<td>Fyrberg Yngfalk, Anna</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>Mat, kärlek och metapraktik. En studie i vardagsmiddagskonsumtion bland ensamstående mödrar.</td>
<td>Molander, Susanna</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>Kunglig kommunikation – körkonst och tradition. En autoetnografi om autenticitet i ett kungligt konstföretag.</td>
<td>Kylsberg, Gösta</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>Reciprocal Engagement. A grounded theory of an interactive process of actions to establish, maintain, and develop an enterprise.</td>
<td>Lindh, Kristina</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>Bookonomy. The Consumption Practice and Value of Book Reading.</td>
<td>Schultz-Nybacka, Pamela</td>
<td></td>
</tr>
<tr>
<td>Year</td>
<td>Authors</td>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>----------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>Lund, Ragnar</td>
<td>Leveraging cooperative strategy – cases of sports and arts sponsorship.</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>Hansson, Jörgen</td>
<td>Köp av tjänster för ledningskompetens – en polyfonisk process.</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>Radön, Anita</td>
<td>The Rise of Luxury Brands Online: A study of how a sense of luxury brand is created in an online environment.</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>Martinsson, Irene</td>
<td>Standardized Knowledge Transfer: A study of Project-Based Organizations in the Construction and IT Sectors.</td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>Digerfeldt-Månsson, Theresa</td>
<td>Formernas liv i designföretaget - om design och design management som konst.</td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>Wittbom, Eva</td>
<td>Att spränga normer - om målstyrningsprocesser för jämställdhetsintegrering.</td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>Wiesel, Fredrika</td>
<td>Kundorientering och ekonomistyrning i offentlig sektor.</td>
<td></td>
</tr>
<tr>
<td>2008</td>
<td>Essén, Anna</td>
<td>Technology as an Extension of the Human Body: Exploring the potential role of technology in an elderly home care setting.</td>
<td></td>
</tr>
<tr>
<td>2008</td>
<td>Forslund, Dick</td>
<td>Hit med pengarna! Sparandets genealogi och den finansiella övertalningens vetandekonst.</td>
<td></td>
</tr>
<tr>
<td>2008</td>
<td>Gustafsson, Clara</td>
<td>Brand Trust: Corporate communications and consumer-brand relationships.</td>
<td></td>
</tr>
<tr>
<td>Page</td>
<td>Year</td>
<td>Author, Name</td>
<td>Title</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>--------------</td>
<td>-------</td>
</tr>
<tr>
<td>165</td>
<td>2008</td>
<td>Jansson, Elisabeth</td>
<td>Paradoxen (s)om entreprenörskap: En romantisk ironisk historia om ett av-vikande entreprenörskapande.</td>
</tr>
<tr>
<td>164</td>
<td>2008</td>
<td>Jüriado, Rein</td>
<td>Learning within and between public-private partnerships.</td>
</tr>
<tr>
<td>161</td>
<td>2007</td>
<td>Carrington, Thomas</td>
<td>Framing Audit Failure - Four studies on quality discomforts.</td>
</tr>
<tr>
<td>159</td>
<td>2007</td>
<td>Gawell, Malin</td>
<td>Activist Entrepreneurship - Attac’ing Norms and Articulating Disclosive Stories.</td>
</tr>
<tr>
<td>158</td>
<td>2007</td>
<td>Ihrfors, Robert</td>
<td>Spelfrossa - Spelets makt och maktens spel.</td>
</tr>
<tr>
<td>156</td>
<td>2007</td>
<td>Vigerland, Lars</td>
<td>Homo Domesticus. En marknadsanalys av bostadskonsumenters strategier och preferenser.</td>
</tr>
<tr>
<td>152</td>
<td>2006</td>
<td>Ferdfelt, Henrik</td>
<td>Pop.</td>
</tr>
<tr>
<td>151</td>
<td>2006</td>
<td>Sjödin, Ulrika</td>
<td>Insiders’ Outside/Outsiders’ Inside - rethinking the insider regulation.</td>
</tr>
<tr>
<td>150</td>
<td>2006</td>
<td>Skoglund, Wilhelm</td>
<td>Lokala samhällsutvecklingsprocesser och entreprenörskap.</td>
</tr>
</tbody>
</table>
149 2005 Bengtsson, Elias  
Shareholder activism of Swedish institutional investors.

148 2005 Holmgren, Mikael  
A passage to organization.

147 2005 Thornquist, Clemens  
The Savage and the Designed: Robert Wilson and Vivienne Westwood as Artistic Managers.

146 2004 Sjöstrand, Fredrik  
Nätverkskoordineringens dualiteter.

145 2004 Khan, Jahangir Hossain  
Determinants of Small Enterprise Development of Bangladesh.

144 2004 Almqvist, Roland  
Icons of New Public Management. Four studies on competition, contract and control.

143 2004 Yazdanfar, Darush  
Futures som ett mångsidigt instrument. En empirisk studie av oljebolag som använder futureskontrakt.

142 2003 Skoog, Matti  
Intangibles and the transformation of management control systems - Five studies on the changing character of management control systems in Swedish organizations.

141 2003 Elmersjö, Carl-Åke  
Moralisk ekonomi i sjukvården? - Om etik och ekonomi i sjukhusets vardagsorganisering.

140 2003 Koponen, Anja  
Företagens väg mot konkurs.

139 2003 Frostling-Henningsson, Maria  
Internet Grocery Shopping - A Necessity, A Pleasurable Adventure, or an Act of Love.

138 2003 Köping, Ann-Sofie  
Den Bundna friheten. Om kreativitet och relationer i ett konserthus.

137 2003 Bagelius, Nils  
Svenska företag åter i österled: Hur svenska företag positionerade sig i Öst och minskade sin exponering för risk och osäkerhet.

136 2003 Lindqvist, Katja  
Exhibition enterprising - six cases of realisation from idea to institution.

135 2003 Soila-Wadman, Marja  
Kapitulationens estetik. Organisering och ledarskap i filmprojekt.
<table>
<thead>
<tr>
<th>Page</th>
<th>Year</th>
<th>Author</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>134</td>
<td>2003</td>
<td>Lundkvist, Anders</td>
<td>Conversational Realities - Five Studies of User Interactions as Sources of Innovation.</td>
</tr>
<tr>
<td>132</td>
<td>2003</td>
<td>Roy, Sofie</td>
<td>Navigating in the Knowledge Era. Metaphors and Stories in the Construction of Skandia’s Navigator.</td>
</tr>
<tr>
<td>131</td>
<td>2003</td>
<td>Tollhagen, Renate</td>
<td>Skräddare utan tråd - en illustration av fyra företag i klädbranschen.</td>
</tr>
<tr>
<td>130</td>
<td>2002</td>
<td>Hansson, Johan</td>
<td>Omtänkbara organisationer – Sagor och utsagor om Astrid Lindgrens Barnsjukhus.</td>
</tr>
<tr>
<td>127</td>
<td>2002</td>
<td>Torpman, Jan</td>
<td>Rättssystemets Lärande.</td>
</tr>
<tr>
<td>126</td>
<td>2002</td>
<td>Dahlström, Karin</td>
<td>Värdeskapande produktutveckling i tjänsteintensiva företag.</td>
</tr>
<tr>
<td>125</td>
<td>2002</td>
<td>Gravesen, Inger</td>
<td>Fitnessövningar och husförhör: Om förbättringsprocesser i företag.</td>
</tr>
<tr>
<td>123</td>
<td>2001</td>
<td>Engström, Malin</td>
<td>Essays on Equity Options.</td>
</tr>
<tr>
<td>121</td>
<td>2001</td>
<td>Hansson, Bo</td>
<td>Essays on Human Capital Investments.</td>
</tr>
<tr>
<td>ISBN</td>
<td>Year</td>
<td>Author(s)</td>
<td>Title</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>-----------</td>
<td>-------</td>
</tr>
<tr>
<td>117</td>
<td>2001</td>
<td>Eklöv, Gunilla</td>
<td>Auditability as Interface - Negotiation and Signification of Intangibles.</td>
</tr>
<tr>
<td>116</td>
<td>2001</td>
<td>Lennstrand, Bo</td>
<td>HYPE IT - IT as Vision and Reality - on Diffusion, Personalization and Broadband.</td>
</tr>
<tr>
<td>114</td>
<td>2001</td>
<td>Wetterström, Jeanette</td>
<td>Stor opera - små pengar.</td>
</tr>
<tr>
<td>113</td>
<td>2001</td>
<td>Friman, Henrik</td>
<td>Strategic Time Awareness - Implications of Strategic Thinking.</td>
</tr>
<tr>
<td>112</td>
<td>2001</td>
<td>Apéria, Tony</td>
<td>Brand Relationship Management: den varumärkesbyggande processen.</td>
</tr>
<tr>
<td>111</td>
<td>2001</td>
<td>Johansson, Stig G</td>
<td>Individens roll i strategiska informationssystem.</td>
</tr>
<tr>
<td>110</td>
<td>2001</td>
<td>Carlell, Camilla</td>
<td>Technology in Everyday Life - A study of Consumers and Technology in a Banking Context.</td>
</tr>
<tr>
<td>105</td>
<td>2000</td>
<td>Rämö, Hans</td>
<td>The Nexus of Time and Place in Economical Operations.</td>
</tr>
<tr>
<td>102</td>
<td>2000</td>
<td>Hagelin, Niclas</td>
<td><strong>Empirical Essays on Financial Markets, Firms, and Derivatives.</strong></td>
</tr>
<tr>
<td>101</td>
<td>2000</td>
<td>Berglund, Åke Blomquist, Anders</td>
<td><strong>Från affärskompetens till affärsutveckling i småföretag.</strong> Stockholm University School of Business.</td>
</tr>
<tr>
<td>100</td>
<td>2000</td>
<td>Näsman, Birgitta</td>
<td><strong>Pappas flickor. Entreprenöriella processer i kvinnoföretagandets tillkomst.</strong></td>
</tr>
<tr>
<td>99</td>
<td>1999</td>
<td>Lundgren, Maths</td>
<td><strong>Bankens natur - miljöfrågans genomslag i svenska banker.</strong></td>
</tr>
<tr>
<td>98</td>
<td>1998</td>
<td>Björkman, Ivar</td>
<td><strong>Sven Duchamp - Expert på auraproduktion: Om entreprenörskap, visioner, konst och företag.</strong></td>
</tr>
<tr>
<td>97</td>
<td>1998</td>
<td>Millak, Jurek</td>
<td><strong>Organisatorisk kompetens.</strong></td>
</tr>
<tr>
<td>96</td>
<td>1998</td>
<td>Wiklander, Levi</td>
<td><strong>Intertextuella strövtåg i Akademia.</strong></td>
</tr>
<tr>
<td>95</td>
<td>1998</td>
<td>Bay, Thomas</td>
<td><strong>...AND...AND...AND - Reiterating Financial Derivation.</strong></td>
</tr>
<tr>
<td>94</td>
<td>1998</td>
<td>Malver, Henrik</td>
<td><strong>Service in the Airlines - Customer or Competition Oriented?</strong></td>
</tr>
<tr>
<td>93</td>
<td>1998</td>
<td>Granberg, Georg</td>
<td><strong>Vägar mot ökad konkurrens och marknadsstyrning av offentlig sektor.</strong></td>
</tr>
<tr>
<td>92</td>
<td>1998</td>
<td>Bjurklo, Margareta Kardemark, Gunnel</td>
<td><strong>Nyckelord - en nyckel vid kompetensutveckling.</strong></td>
</tr>
<tr>
<td>91</td>
<td>1997</td>
<td>Wallin Andreassen, Tor</td>
<td><strong>Dissatisfaction with Services - The Impact of Satisfaction with Service Recovery on Corporate Image and Future Repurchase Intention.</strong></td>
</tr>
<tr>
<td>90</td>
<td>1997</td>
<td>Alkebäck, Per</td>
<td><strong>Do Dividend Changes Really Signal? – Evidence from Sweden.</strong></td>
</tr>
<tr>
<td>89</td>
<td>1997</td>
<td>Lagrosen, Stefan</td>
<td><strong>Kvalitetsstyrning i skolan? - En analys av TQM:s tillämpbarhet inom den svenska grundskolan sett från en företagsekonomisk utgångspunkt.</strong></td>
</tr>
<tr>
<td>#</td>
<td>Year</td>
<td>Author</td>
<td>Title</td>
</tr>
<tr>
<td>---</td>
<td>------</td>
<td>--------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>88</td>
<td>1997</td>
<td>Andersson, Göran</td>
<td>Framgång i kommersiella tjänsteverksamheter.</td>
</tr>
<tr>
<td>87</td>
<td>1996</td>
<td>Le Duc, Michaël</td>
<td>Constructivist Systemics - Theoretical Elements and Applications in Environmental Informatics.</td>
</tr>
<tr>
<td>86</td>
<td>1996</td>
<td>Preiholt, Håkan</td>
<td>The Organization of Manufacturing Know-How.</td>
</tr>
<tr>
<td>85</td>
<td>1996</td>
<td>Green, Bo</td>
<td>Analys av komplexa samhällssystem - Aktionsinriktade fallstudier och metodologiska konklusioner.</td>
</tr>
<tr>
<td>84</td>
<td>1996</td>
<td>Edenius, Mats</td>
<td>Ett modernt dilemma - organiserandet kring elektronisk post.</td>
</tr>
<tr>
<td>83</td>
<td>1996</td>
<td>Hedlin, Pontus</td>
<td>Accounting Investigations.</td>
</tr>
<tr>
<td>81</td>
<td>1996</td>
<td>Wahlgren, Ingela</td>
<td>Vem tröstar Ruth?</td>
</tr>
<tr>
<td>79</td>
<td>1996</td>
<td>Liljefors, Ole</td>
<td>Efterfrågan och uthåd av kompetensutvecklande ledningsarbete.</td>
</tr>
<tr>
<td>78</td>
<td>1995</td>
<td>Asproth, Viveca</td>
<td>Visualization of Dynamic Information.</td>
</tr>
<tr>
<td>75</td>
<td>1995</td>
<td>Rylander, Leif</td>
<td>Tillväxtföretag i startfas. Från dimma och mörker till relationslyft.</td>
</tr>
<tr>
<td>Year</td>
<td>Author</td>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>----------------</td>
<td>----------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>1994</td>
<td>Sveiby, Karl-Erik</td>
<td><em>Towards a knowledge perspective on organisation.</em></td>
<td></td>
</tr>
<tr>
<td>1994</td>
<td>Bergqvist, Erik</td>
<td><em>Belöningar och prestationer i offentlig verksamhet - En utvärdering av fyra fall inom Stockholms läns landsting.</em></td>
<td></td>
</tr>
<tr>
<td>1994</td>
<td>Bergström, Cecilia</td>
<td><em>A Female Cooperative Perspective on Power Influence and Ownership.</em></td>
<td></td>
</tr>
<tr>
<td>1994</td>
<td>Olsson, Birgitta</td>
<td><em>Kortare arbetsdag - en väg till ett mer ekologiskt arbetsliv?</em></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>Thomasson, Bertil</td>
<td><em>Tjänstekvalitet - Kundorienterad och kompetensbaserad kvalitetsutveckling.</em></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>Tesfaye, Besrat</td>
<td><em>Determinants or Entrepreneurial Processes. A Case Study of Technology-Based Spin-off Company Formations.</em></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>Norling, Per</td>
<td><em>Tjänstekonstruktion - Service Design.</em></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>Ramfelt, Lena</td>
<td><em>Näringspolitiska samverkansprojekt ur ett organisationsperspektiv – Substantiella och symboliska aspekter på organisatoriskt handlande.</em></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>Sigfridsson, Jan</td>
<td><em>Strategisk ekonomistyrning i tidningsföretag - Aktionsforskning i ekonomisk ledningsinformation.</em></td>
<td></td>
</tr>
<tr>
<td>1992</td>
<td>Gustavsson, Bengt</td>
<td><em>The Transcendent Organization.</em></td>
<td></td>
</tr>
<tr>
<td>1992</td>
<td>Osarenkhoe, Aihie</td>
<td><em>Improving Food Product Distribution in Developing Countries: A Case Study of Nigeria.</em></td>
<td></td>
</tr>
<tr>
<td>Page</td>
<td>Year</td>
<td>Author</td>
<td>Title</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>-------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>56</td>
<td>1992</td>
<td>Johanson, Ulf Nilson, Marianne</td>
<td>Personalekonomiska beräkningars användbarhet.</td>
</tr>
<tr>
<td>54</td>
<td>1991</td>
<td>Pihliamäki, Klara</td>
<td>Media Technology and Communication Patterns in the Organizational Interface.</td>
</tr>
<tr>
<td>53</td>
<td>1990</td>
<td>Ekvall, Arne</td>
<td>Affärsidéer - En empirisk studie av hur företags verksamhetsinriktning kan analyseras och beskrivas utifrån ett affärsidébegrepp.</td>
</tr>
<tr>
<td>51</td>
<td>1990</td>
<td>Zineldin, Mosad</td>
<td>The Economics of Money and Banking - a Theoretical and Empirical Study of Islamic Interest-Free Banking.</td>
</tr>
<tr>
<td>50</td>
<td>1990</td>
<td>Tollin, Karin</td>
<td>Konsumentbilder i marknadsföringen av livsmedel - en studie om marknadsföringens kontext inom svensk lantbrukskooperativ livsmedelsindustri.</td>
</tr>
<tr>
<td>49</td>
<td>1990</td>
<td>Wagué, Cheick</td>
<td>Entrepreneurship and industrial policy in developing countries. A case study of principal policy constraints which limit the development and expansion of private sector industrial enterprises in Mali.</td>
</tr>
<tr>
<td>Year</td>
<td>Author</td>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>----------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>1988</td>
<td>Eriksson, Lars Torsten</td>
<td>Myndigheters marknadsorientering. Om marknadsföringsfrågor i avgiftsfinansieterade statliga myndigheter.</td>
<td></td>
</tr>
<tr>
<td>1987</td>
<td>Barius, Bengt</td>
<td>Investeringar och marknadskonsekvenser. En empirisk undersökning av investeringsväsenden och särskilt av möjligheter att bedöma investeringsars framtida marknadskonsekvenser.</td>
<td></td>
</tr>
<tr>
<td>1987</td>
<td>Öhrling, Jan</td>
<td>Förvaltning av flerbostadshus. Om arbetsorganisation och föreställningar som villkor för samspel och boendemedverkan.</td>
<td></td>
</tr>
<tr>
<td>1987</td>
<td>Kostopoulos, Trifon</td>
<td>The Decline of the Market: the ruin of capitalism and anti-capitalism.</td>
<td></td>
</tr>
<tr>
<td>1985</td>
<td>Hilding, Madeleine</td>
<td>Arbetstrivsel och psykisk påfrestning. En studie av arbetsmiljö i samband med omlokalisering av statlig verksamhet.</td>
<td></td>
</tr>
<tr>
<td>1985</td>
<td>Valdemarsson, Bengt</td>
<td>Förväntningar inför arbetslivet. En longitudinell studie hos några ungdomar av förväntningars uppkomst och deras betydelse för inställningen till arbetslivet i industriföretag.</td>
<td></td>
</tr>
<tr>
<td>1985</td>
<td>Badran, Mohga</td>
<td>Coordination In Multiactor Programs: An Empirical Investigation of Factors Affecting Coordination among Organizations at the Local Level in the Egyptian Family Planning Program.</td>
<td></td>
</tr>
<tr>
<td>Year</td>
<td>Authors</td>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>----------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>1981</td>
<td>Hedvall, Maria</td>
<td>Participation i företag. En jämförelse mellan ett jugoslaviskt och ett svenskt tobaksföretag.</td>
<td></td>
</tr>
<tr>
<td>1980</td>
<td>Håkansson, Stefan</td>
<td>Kostnadsvariationer inom sjukvården - jämförande studier på landstings- och kliniknivå.</td>
<td></td>
</tr>
<tr>
<td>1980</td>
<td>Edsbäcker, Göran</td>
<td>Marginal Cost Pricing of Electricity.</td>
<td></td>
</tr>
<tr>
<td>1980</td>
<td>Högberg, Olle</td>
<td>Föreställningar och spelregler i kommunal planering.</td>
<td></td>
</tr>
<tr>
<td>1978</td>
<td>Granqvist, Roland</td>
<td>Studier i sjukvårdsekonomi.</td>
<td></td>
</tr>
<tr>
<td>1978</td>
<td>Gröjer, Jan-Erik Stark, Agneta</td>
<td>Social redovisning.</td>
<td></td>
</tr>
<tr>
<td>1978</td>
<td>Khan, Sikander</td>
<td>A Study of Success and Failure in Exports. An empirical investigation of the export performance of 165 market ventures of 83 firms in the chemical and electronics manufacturing industries.</td>
<td></td>
</tr>
<tr>
<td>Year</td>
<td>Name</td>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-----------------</td>
<td>----------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>1975</td>
<td>Lilja, Johan</td>
<td>Läkares läkemedelsval ur samhällets synvinkel. En studie av möjligheterna att med hjälp av offentliga åtgärder påverka läkarnas preparatval utanför sjukhus.</td>
<td></td>
</tr>
<tr>
<td>1975</td>
<td>Söderman, Sten</td>
<td>Industrial Location Planning. An empirical investigation of company approaches to the problem of locating new plants.</td>
<td></td>
</tr>
<tr>
<td>1973</td>
<td>Rundfelt, Rolf</td>
<td>Reklamens kostnader och bestämningsfaktorer.</td>
<td></td>
</tr>
<tr>
<td>1973</td>
<td>Leonardz, Björn</td>
<td>To Stop or Not to Stop, Some Elementary Optimal Stopping Problems with Economic Interpretations.</td>
<td></td>
</tr>
<tr>
<td>1971</td>
<td>Lönnstedt, Lars</td>
<td>Operationsanalys i börsnoterade företag.</td>
<td></td>
</tr>
</tbody>
</table>
3 1970 Gullander, Staffan  
   En studie i produktionsplanering.

2 1970 Engwall, Lars  
   Size Distributions of Firms.

1 1969 Bergendahl, Göran  
   Models for investments in a road network.
In late 2015 and early 2016, more than two million refugees crossed European borders. It was a time that has become known as the refugee crisis. Sweden welcomed more than 160,000 refugees, the second highest number per capita in Europe. This dissertation is a qualitative study focusing on the mandatory two-year Establishment Programme that all individuals between the age of 18 and 65 were enrolled in once they had received their residence permit. Governed by the Swedish Public Employment Service, the individuals who had come to Sweden as refugees were expected to establish themselves on the Swedish labour market as quickly as possible. It was Time to Work.

Theoretically, this dissertation addresses concerns in literature on performance management within the critical accounting research stream in general and the growing body of literature on accounting and immigration in particular. Through an analysis based in contemporary Critical Theory, the study concludes that the expectations to perform did not only alienate and reify the individuals, but they also expected a specific type of individual and performer. The consequence, I conclude, is that the Swedish welfare state, while built on solidarity and a century of social reforms, degraded new citizens’ social status to a level below the ordinary working class.