

Construction of accountability in child protection workers decision-making processes

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In order to meet public and political demands on more transparent and efficient public spending the Danish local governments have, as in many other European countries, implemented strict budget constraints and decision control. Within child protection work the aim has been to strengthen managerial accountability in the hopes that child protection workers would be motivated to take into account budget constraints, and public economy in general, when deciding on social interventions. Inspired by the sociological practice-oriented accounting literature, this paper explores child protection workers construction of accountability as relational effects of these new forms of accounting practice. The paper draws on the preliminary results from a 2 ½ year mixed method study of how budgeting and accounting practice influences the processes of decision-making in child protection work. The data has been collected from three Danish local governments and consists of 24 qualitative interviews with child protection workers, leaders and economic consultants, 12 observations of team meetings and a quantitative survey of 150 cases. The study ends summer 2014 and the results of the research will be utilized in the Danish School of Social Work. The preliminary findings suggest that public and managerial accountability have a tendency to be enacted as integrated, and not in contrast to, professional accountability, when the child protection workers are involved in the process of developing management accounting systems – such as setting standards or deciding on the delegation of decision-making authority. Using Actor-network theory as a methodological and analytical approach, it furthermore becomes clear how the types of accountability are enacted as effects, not only by the technologies offered to support accounting practice, but also by the particular context they are part of.