

When accounting enters the house.

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Introduction

Swedish public housing controls about one fifth of the national housing stock, where about one out of seven Swedes live. The position of the sector has been weakened over the last centuries and the role is under constant debate. There are on the one hand demands for a clearer market-orientation. A new legislation in 2011 stated the housing companies are required to work along "*business-like principles*" ("affärsmässiga principer"). On the other hand, the companies owned by the municipalities are expected to retain their traditional role as guardians of social values. The new Act thus states "*a business like perspective is compatible with active social responsibility*". The new legislation has been presented as a consequence of EU-policies on fair competition applied to Swedish conditions. It can also be regarded as a compromise mirroring the changes Swedish Housing policies have undergone. After the implementation of the new law it is still far from clear what "*Business-like principles*" actually imply and how it can be combined with social responsibility.

Interpretations emerged when the law was amended. The actual practices of the housing companies are however little studied. Many of the public companies have large holdings in neighbourhoods with socially exposed population, measured with traditional socio-economic measures (Magnusson & Turner 2008). In many of these areas, commonly located in larger cities, the public housing companies finance activities usually not conducted by property owners: employment projects, after-school activities, help with home work for school children, leisure activities and intensified management to build trust with and among tenants. Are these activities in accordance with the new law?

Some of the unresolved questions are now targeted in a multidisciplinary research-project. Part of the project takes point of departure in accounting and housing. An assumption among some of the housing companies is that accounting as a neutral technique can determine whether the whole company, as well as sole projects, follow business principles. This paper is an attempt to find theoretical foundations for empirical studies of accounting practices in Swedish Public Housing, something that

later will be undertaken in case-studies. The paper sketches the current Swedish housing situation and discusses the role of accounting in housing. A particular emphasis is on previous research in the cross-disciplinary field and how different approaches to studies on accounting and housing can provide insights for the empirical studies. The aim is hereby to look into the role of accounting in Housing Studies and what light these previous studies can shed on the Swedish situation.

Swedish Housing

Public housing was an important ingredient of the Swedish Welfare policies in the 1930's to provide affordable and high-quality housing for all parts of the population. The expression in Swedish is "allmännyttan", meaning "*for the benefit of everyone*", differentiating it from Social Housing. An important precondition was accessibility for all households regardless of income. Public housing owned by municipalities was to be run without any profit motifs. The public housing sector was also rent leading for all rental housing in the different local housing markets. These housing companies owned by the municipalities were commonly managed without political influence and constituted a pillar in the traditional system of housing in Sweden.

The housing and welfare policies where public housing had such a prominent role continued after its inception, with an expansion after World War II. The growth ceased however after the efforts in the 1970's when one million houses were erected, many of them in this Public Housing sector. From the early 1990's, the situation with housing in Sweden follows the same path of de- and reregulation seen in many countries, but with some specific characteristics. Public subsidies have diminished. A shift has gradually made rental flats less common. The most dramatic change has been with the increase of flats in cooperative tenure, as indirect ownership of flats has come to replace renting. The building of rental housing has declined sharply, and many regions face lack of housing.

Christophers (2013) has described the current situation in Sweden as hybrid where de-regulation attempts to cohabit with strictly regulated components, creating a problematic mix. Hedin at al (2012) mirror the situation in slightly different terms: "*neoliberal housing politics have established market-governed housing provision with a minimum of state engagement*". The changes have taken place in the most profound way in the capital of Stockholm (Andersson & Turner 2014). The proportion of public rental flats in the city has shrunk from 32% of all residents in 1990 to 18% in 2010. In the inner city, the change has been even more dramatic: from 19% to 7%. This is mostly explained by the conversion of rental flats in Public Housing companies to co-op tenure. To sum up, Sweden currently has according to real estate economists (Lind & Lundström, 2007) one of the most liberal housing regimes in the world, and the situation for Public Housing must be studied in that context.

Swedish Public Housing has hence throughout the 20th century been closely connected with general welfare-ambitions as well as housing policies in Sweden. It can be seen as emblematic to societal efforts, not least when it comes to segregation. Once part of the

welfare-ambitions to offer affordable and high-quality housing for the whole population without stigmatisation, the companies now face a very different situation. Public Housing companies are instead part of an ideological dispute on housing. This partly stems from the public character, distinguishing the companies from “social housing” as a tenure form with its special position within the EU state-subsidy legislation. It all came to a test with the Swedish entry in the EU. The private property owners’ organisation criticized the privileged position of the Public companies, claiming it constituted a threat to fair competition. This turned into a law-case in the EU, which after some years was averted with the help of a new law for Swedish Public Housing. This law from 2011 attempted to make intentions in previous legislation explicit and place private and public housing companies on equal footing. The expression “Business-like principles” was the key-outcome of this controversy on housing, markets and the state. The companies were after this compromise not open for public subsidies as opposed to Social housing in the EU. Public Housing (“Allmännyttan”) was however still supposed to be “for the benefit of everyone”, where the main argument was to avoid the stigma believed to be attached to Social Housing. One wording highlights these efforts to make Public Housing “business like”:

It is important that the company has rigorous accounts and documents, exhibiting no form of illegal state subsidies have occurred, and also exhibiting why a certain action is deemed business like. This applies both to investments and measures taken in the daily management.

(own translation) Bill from the Swedish government 2009/10:1851

As the intentions of the law are clarified with reference to “rigorous accounts and documents” the role of accounting emerge as crucial. This emphasis on accounting has persisted, for example through the work of SABO - the Swedish Association of Public Housing Companies.² Several of the initiatives taken by the organisation have had numerical rather than political dimensions: how to account for the benefits in credit-supply thanks to the credit-worthiness of the owners, was one such issue resolved. Another was how to measure the yield of the companies: both what key-ratio to use and to discuss what levels was appropriate for a “business-like”-company. The present research-project was initiated in the same spirit, as the ultimate aim is to look for appropriate and legitimate models or techniques to calculate on and account for “social initiatives” or “social investments” in the companies.

Several contributions have been made to clarify the role of the public companies in light of the new law and the changes undergoing housing in Sweden. The practices in the companies are however little studied. Such studies would turn the interest from definitions to focus on the simple research-question “what is going on out there?” with reference to accounting. With this ambition, the different schools in studies of accounting and housing are introduced, and from there inspirations for an empirical

¹ *Det är viktigt att företaget har ett ordentligt underlag och dokumentation för att visa att det i sammanhanget inte förekommer någon form av otillåtet statsstöd och även varför en viss åtgärd anses affärsmässig. Det gäller både för investeringar och åtgärder i den löpande driften.* Prop 2009/10:185

² Approximately 300 member companies manage some 725 000 dwellings all together. Not all public housing companies are members of this national organisation.

study is presented. If accounting is one of the practices where the notion of “business-like” is made concrete, it motivates to study how the companies handle the tension between business-principles and social responsibility. Further: if accounting is used to move housing policies into a technical realm, it becomes equally important to study the underlying assumptions of accounting, something made possible by exploring different schools in accounting research.

Accounting and the three schools

Accounting - from a technical craft to a social science

Accounting emerged as an independent discipline in late 19th century from the shadows of engineering and economics, where calculative practices were seen as unproblematic. The main challenge for accounting was at the outset to improve the ability to give a fair view of whatever was to be pictured. Accounting was a technical discipline, simply stated. In the second half of the 20th century this gradually changed, and the question of contextualising accounting became central in a movement towards the social sciences. Hopwood (1983) is a typical example, in a time when scientific accounting journals with non-technical orientation started. Today, most tendencies in social and cultural research are represented in accounting research: ethnographic studies, historical approaches, critical studies, Foucauldian research, Marxist scholars, discourse-analytical studies. To study accounting as a practice in an organisational or wider societal or historical context is as common as having a perspective on accounting as a neutral technique in need of refinement.

This diversity of schools in accounting has also resulted in typologies, of which one will be used here to show the spread in how accounting has been utilised in relation to housing. The terminology of “*Rats, Cars and Ears*” is borrowed from Jönsson & Macintosh (1997). “Rats” stands for the classical view of accounting as neutral and mirroring (“true and fair view”): “Rational AccountIng Studies”. “Cars” denotes the school of Critical AccountIng Studies, for example with inspiration from the Frankfurt School and Foucault. Thirdly, “Ears” is Ethnographic or interpretive Accounting Research Studies, where field studies and narratives of accounting practice are characteristic.

RATS – when rationality is the clue

One of the first contributions in the combined field of studies in accounting and Housing is Kemp (1995). His study is mainly conceptual, outlining the need for improved methods to measure performance in housing management more precisely. A framework for achieving this is presented, whilst the empirical work is lacking. This would follow later, with contributions from other scholars.

An international picture of public and social housing companies and their financial situation is presented in Gruis & Nieboer (2007). The overview shows how four

countries – all with Social Housing – have a lot in common. As public influence is diminishing and market reasoning grows stronger, advantages with this development are explored with reference to rationality. The authors claim companies and the neighbourhoods where social housing commonly is located, can get rid of a stigmatised perception. Other advantages include effectiveness in management. The dilemmas are however also presented, and the conclusion from international comparisons show how governmental interference is still practiced in rent-setting, maintenance, allocations of housing and in selling of properties. Some companies are spearheading a shift towards more market-orientation, but much of the changes are hindered by financial difficulties in the companies.

Nordlund (2012) represents how RATS as a school can be linked to the situation in Sweden. An overview of possible key-ratios for yield is presented as definitions and measurement techniques, legal frameworks and norms developed for different purposes are outlined. Drawing on an interview study with private housing companies municipalities as owners to the companies are advised to clarify requirements for yield, stating not only the level but also what ratios to use. Some problems are recognised, such as the variety of key-ratios and definitions of them as well as the distinction between what to account for as a cost the same year and what to depreciate over the years.

In the same vein, Gruis & Nieboer (2004) proposes a framework for Dutch housing companies to take care of their accounting. The situation is special, with the dominating role of Social Housing on the rental market in the country. With the help of two management classics, Kotler and Mintzberg, an approach is introduced to follow the strategic work of commercial companies. The proposal is conventional; systematic data collection with adjustment to market conditions and the context in light of the strengths in the company. This work is suggested to be conducted step-by-step according to recipes that neither discuss whether this is the way commercial companies actually work (something questioned in several studies, also by Mintzberg himself) nor how they can be implemented in these special types of companies.

In an adjoining study, Gruis (2005), accounting is addressed more explicitly. What performance measures are Social Housing companies supposed to make use of, is the first question. The second is what methods are actually implemented. The author suggests less “book-keeping” principles”, and instead “Net Present value”-techniques (NPV). That method is applied by Blomé (2011) in studies of Swedish public and private housing companies. Cash Flow in various projects in public and private housing companies in Sweden are compared in his research, from which conclusions on long-term profitability are drawn. Gruis (2005) also makes the assumption that social and public values are possible to account for with the help of NPV, paving the way for comparisons. It proves Dutch companies predominantly apply bookkeeping methods – a problem in itself according to the author. Valuations made in social projects and investments are described as even more problematic. A lot of indicators are in use, but very few of the companies can follow actual effects or results with the help of these indicators. The relations between social efforts and costs are not casually linked to the effects. These indicators are further never used for comparisons or benchmarking.

An Irish study Norris & O'Connell (2010) can be located in the same RATS-category. It

draws on seven case studies to assess changes in Social Housing management at estate level with a 10-year perspective. Changes undertaken in the Irish system are more limited than those in most European countries. The government still subsidises 100% of the capital cost, for example. Monitoring arrangements aimed at measuring performance had very little effect. The indicators used were not meaningful and it was unclear how to meet bad performance. The conclusions are similar to those of Gruis (2005) as the performance systems measure output rather than outcomes. These management systems are hence of little help in daily practice.

The situation in England has shifted more profoundly than in Ireland. Two different types of landlords are now managing social housing: the councils and a type of “quasi-public” organisations (Registered Social Landlords; RSL). The changes taking place and the emergence of two types of management forms raise according to Walker & Murie (2004) important questions. They strive with quantitative data and statistical methods to find out what landlords perform the most efficient management of their housing stock. Findings are that management costs are related to types of stock and the location. It is more difficult to draw any conclusions when it comes to types of landlords: small differences are detected between the two management-forms. The suggestions from the two authors are to place less emphasis on overall structural, financial or organisational issues, and instead stress flexibility and the processes and practices in use. These practical implications, and the way they are discussed in terms of evidence-based constitute a good example of the RATS-school in Housing research.

Some findings are similar in these studies based on a rational perspective. The trust in Net Present Value-techniques is one common conclusion, the difficulties in connecting output-values with actual outcomes and establish casual connections is another. RATS stand out as a suitable approach when accounting is seen as performance-measurement. There is little evidence different methods on measurement proposed by the scholars are actually implemented to improve the management in housing companies. Political and social context is sketched to form a background, explaining why problems arose and to motivate the required measures. The situation social or public housing companies face is however not problematized as such. Neither is accounting moved out of its technical and neutral mission. Accounting is needed to take the best (rational) possible decisions and the RATS-school is assisting in these endeavours.

CATS –critical views drawing on theory

The critical tradition of accounting research assembled under the epithet “CATS” is found also among studies in Housing. The critical approach implies accounting is influenced by societal, moral or historical conditions where accounting is an expression of power-relations. The studies are mostly drawing on field-studies, discourse-analyses and a variety of qualitative methods. The normative, characteristic to RATS, is downplayed, as there are no ambitions to give advice to the sector on improved accounting techniques.

Jacobs & Manzi, (2000) explicitly state how they work in a critical tradition and take performance measuring as a starting point. In the spirit of Foucault and with a discussion on governmentality, they regard accounting practices as instruments for control and exercise of power. New Public Management (NPM)(Lapsley, 2009) and

Audit society (Power, 1997) provide backdrop as focus has shifted from management and leaders to ordinary staff. Their study shows how the performance ethos has unintended consequences and is resisted: reports are adjusted to comply with goals rather than actual results, data is manipulated and a lot of work is devoted to measuring the measurable, instead of working with what the staff see as important. The results are not encouraging to the proponents of more measurement techniques in housing companies. Initiatives move upwards in the organisation, and independence and initiatives are lost among management staff along with the diversity in ways of solving different problems. McKee (2009) also uses a Foucauldian governmentality perspective, depicting resistance among front-line workers to the performance- and audit-culture imposed on Social Housing companies. The systems require written documents, something opposed with the help of plagiarism, and the study also shows other techniques to avoid control-attempts. The conclusion is not how this resistance avoids the governmentality as such, rather what various forms resistance can take.

Sprigings (2002) has more of an ethnographic flair, making use of his employment in a British Social Housing organisation and active in different projects in the sector. Also this article is critical both to performance culture and NPM, and concludes by claiming the systems are used for different purposes. The goal is to maximise profits, and simultaneously ascertain social control and creating a social mix in the neighbourhoods. Sprigging's (ibid) confirms how new issues become important, whilst goals previously crucial to the social Housing sector are marginalised. Control of rent arrears get increasingly mechanical, as less contact is taken with tenants and little consideration is made to actual efforts to pay. The concluding picture is gloomy, as Social Housing companies tend to use techniques standing in the way for values these companies historically been connected with.

Another strand of the more critically oriented research looks into links between the adaption of NPM in housing management in comparison with other sectors. Ackroyd, Kirkpatrick & Walker, 2007 claims adaption is more successful in the housing industry, compared to social agencies and health organisations. Resistance has been explicit in these two branches, whilst ideas of quantification, standardisation and reporting have gained much wider acceptance among housing management staff. The authors explain this with the weak professional identity in Housing, where new techniques became an opportunity to establish a firmer ground for the professional self-picture. Both this study and (Casey & Allen, 2004) point to this connection between accounting practices and the formation of a profession.

Accounts are obviously crucial in accounting research and with Garfinkel (1967) accountability has gained a wider social meaning, beyond the view mainstream accounting studies denote. Roberts (1996) has in a discussion on hierarchical and social forms of accounts made this more explicit. Smyth (2012) draws on this typology, when he looks into housing and accountability. He claims accountability has changed in the neo-liberal epoch. It was previously related to public elections, where an electorate not satisfied with their representatives had the opportunity to replace them. This form has been substituted with an approach more based on market-orientation and managerialism. The institutional changes in British Social Housing where democratically elected housing committees on municipal level have shifted to management and boards in private NGO's (RSL's) illustrate this. Smyth (ibid) shows how the dialogue implied in

the term accounts is lost, but from the reading of various documents there is no simple picture emerging. The conclusion is how accountability in the companies is not entirely along the principles of neo-liberalism, but takes various forms.

There is a dominance of British research in this expose of critical work in housing and accounting research. Marston (2004) shows how essentially the same trends prevail in public housing in Australia. When reforms were installed in Queensland in the late 1990's he studied documents and carried out interviews. With ideas from the private sector, Public Housing companies were to become more efficient. In line with New Public Management, audits replaced trust and professional wisdom. The study describes how managers in the companies resisted intended reforms with different methods. The use of language is seen as important, where for example the labels "customer", "client" or "tenant" become interchangeable depending on political climate and who talks or writes. The way managers, politicians and housing managers express themselves disclose power relations on a micro-level and indicate different opinions on housing for the socially marginalised.

"New Public Management" and "Audit culture" provide fuel into studies of accounting practice from a critical standpoint. This approach to housing management is context-dependent, and the essence of CATS-studies in the Housing sector is how the sector has become more inclined to work with performance measurement, and the consequences of this. Many of the studies give examples of resistance towards the reforms, both from staff and management. It is obviously no easy task to reform social housing. The results are still reported as apparent: focus among staff has changed, the identity of Social Housing is questioned and managers have gained a stronger position vis-à-vis the staff. Professionalism is de-emphasised and quantitative methods are seen as fundamental to improve the organisations. The theories play an important part in this school, compared to RATS, as ideas on governmentality, accounts, and others are fundamental to the research.

EARS – with the ambition to be open-minded

Borders between the different traditions outlined here are not clear-cut. Collier (2005) is exemplifying this, sharing with Smyth (2012) accountability as a key-term. Collier has worked ethnographically following the work in a large English Social Housing company (RSL) as a board member over a number of years, with the help of his insights in management accounting. In this position he has described how the board members and management has handled financial issues in, what he calls this "quasi-public organisation". The background is shaped by the regulatory framework directing the operations of RSL's, having taken over ownership of social housing formerly in the hands of the municipality. In line with Roberts (1996), a distinction is made between on the one hand hierarchical or calculative accountability (bookkeeping in a technical sense) and informal socializing form of accountability (where narratives are used to explain the numbers) on the other. Collier(ibid) makes clear how financing is public; the buildings were originally built with public credits and most of the rents are paid for by the public. The private part consists, beside of the formal ownership, nowadays also of credit-supply. The study shows in detail the type of challenges encountered by the organisation, both financially and administrative, after a LSVT (Large Scale Voluntary Transfer) transferred the stock. Accountability is directed towards banks providing

credits and the public regulating the operations. To a lesser degree tenants or taxpayers are seen as receivers of accounts. There is also, in view of Collier (ibid) need for a reporting in-between the calculative and narrative, to create meaning to the situation in the companies. Also Morrison (2013) has followed a Housing association in London, to see how the conversion of Social housing in England has affected the organisation. The association has been forced to increase the standard in the housing stock, without raising the rents or increase other sources of revenue. The solution has been to sell part of the houses, something strengthening the financial situation but also giving other results. The disposal contributed to a heated housing market in London and contributed to gentrification as new tenants moved in and social housing decreased in London.

Manochin & Howell (2008) describe the complexities of managing a Social housing company as taking on three partly conflicting roles: be a successful business organisation, act as a community leader and provide affordable housing on a charity basis. The reporting system is focusing the first role and mirrors performance in conventional financial terms. The other roles are referred to the field of Social Sustainability, something the housing organisation try to meet with the help of one special accounting and management tool: The Balanced Scorecard. It is however obvious that in spite of good intentions to cover also these aspects of the operations, much remains to be developed. From following board meetings and interviewing board members the study points to opposing interests, where the limits of quantitative measurements are met. The conflicts are also visible in the use of language. One such example is how “customer” is used instead of “tenant”, and another how community work is expressed in managerialistic terms instead of in relation to tenants. There is need for both top down and bottom up approaches to report relevant aspects on social sustainability, is the conclusion from their work.

Ethnographic or interpretative researchers do not start with a stated view of society, power-relations, social injustices or inequalities. The theoretical point of departure is not critical per se, but more driven by a general curiosity. Critical scholars might regard this as political naivety, whilst EARS-researchers would talk in favour of openness and a possibility to identify new aspects. The problems with only dividing accounts in either social or hierarchical (Roberts, 1996) exemplify this, as well as the discussion on Balanced Scorecard. This technique is not seen as oppressive as such in the study, but insufficient when it comes to effects beyond the financial. The overview of the three schools in this part tends to exaggerate the differences between schools. The theme of the last section is to discuss similarities as well as differences between them. What are the implications of the Rats, Cats, and Ears in view of housing?

Conclusive remarks

Similar and different schools

Three schools in accounting research have been presented. The way these schools have been used in studies of Housing has been presented in the overview. In this last section,

the similarities and differences between them will be further deepened, to give inspiration for studies into the practices of Swedish Public Housing.

As the schools are scrutinised, the distinction between RATS on the one hand and CATS/EARS on the other might appear most significant. Rational scholars basically see reporting techniques as neutral tools to disclose objective facts. These facts are in a following step basis for rational decisions (at worst restricted due to “bounded rationality”, but with the same logic). RATS do not pay attention to the political, social or moral dimensions affecting accounting reporting. These scholars hereby ignore the foundation of research in the CATS and EARS traditions, where links between these dimensions and the reporting system are essential.

There are however other dividing lines to explore. Bruner (1986) outlines the distinction between a paradigmatic and narrative mode of ordering human experiences. When sorting up the schools along that line, CATS and RATS both belong to the paradigmatic mode with claims for generalizability and universality. To RATS those aims constitute the ontological and epistemological underpinnings. According to Jönsson & Macintosh (1997) also CATS stand behind these principles as a consequence of their view of systematic, law-like evidence of oppression and power-exercises. In view of these two authors, some CATS-scholars with firm preconceived ideas even run the risk of entering the field with all the answers already at hand. The task for empirical studies is merely to confirm views and universal laws.

EARS is deemed different in respect of Bruner’s discussion on how humans organise experiences. Whilst RATS and CATS are paradigmatic based on their claims for general laws, EARS does not share this basic belief. Human preferences for organising experiences in a narrative mode infer that researchers have to be open to a narrative way of creating meaning (which is basically what it is all about). Drawing on this narrative mode, EARS has several advantages as a research approach. What is lacking in terms of identifying general laws is compensated by other capacities. These can consist of a potential for finding proposals for interpretations, identifying problems with current state of knowledge and also for giving suggestions for further research. Openness to the field is the clue for these capabilities.

Jönsson & Macintosh (1997) not only identify boundaries between the three schools in accounting research, but also advocate rapprochement between them. To close the gap between the critical approach in CATS and link up with the openness to human experiences in EARS is seen as especially fruitful. The result will be similar to critical ethnography (Power, 1991), something which also has a bearing on Housing studies. It would ideally avoid criticism of political naivety but keep the political, moral, social dimensions open. Motives for this blending are presented in the following part.

Housing, accounting and the political sphere

The changes undergoing Housing in most parts of the world are expressions of political and financial reorientations – something acknowledged by scholars in all camps even if their responses differ. The tendencies are global and similar in many respects, transcending cultural and national borders. Affordable housing ambitions can historically be organised according to social or public housing, institutional frameworks

can differ as well as the role assigned to Housing in the political systems. Regardless of these divergences, market orientation finds a way and become translated into different. Signs of New Public Management and Audit Cultures are visible in many housing companies. What is important is how the imprints differ, not on a national scale as much as on the local arena. This is especially true in Sweden, where national housing policies have been marginalised over the last centuries and local Housing companies together with politicians in the municipalities have responded differently. There is thus reason to talk more in terms of “Local housing markets” than referring to national policies. Public Housing companies are in the midst of the change and have different answers to demands for “business like principles” and “social responsibility”.

As housing has become politically impregnated in the municipalities, empirical studies into accounting practices in housing companies can be a way for studying what is going on locally, taking the political connotations into account but not letting it stand in the way. This is further underlined by the sensitive situation many managers and other staff in Public housing companies are situated in. Many of them work under a strong political pressure fuelled by ideological convictions. To be inspired by a narrative approach and exercise openness to the practices and experiences at local level, we can see how these political expressions are tampered with on an everyday basis. This is why inspiration from critical ethnography might be helpful in these studies in local housing companies in Swedish municipalities. There are more arguments for this, having to do with the dual role of accounting and politics.

The growing political influence in Public Housing goes hand in hand with the focus on accounting, even if the situation is somewhat paradoxical. Public Housing in Sweden is a clear illustration of how quantification, reporting systems and auditing techniques of various kinds are consequences of a neo-liberal attitude to housing. Accounting thus mirrors the shift in political attitude towards housing. This preoccupation with accounting simultaneously conveys a perception of accounting as something value-free and technical. This has both to do with the force of rhetoric in accounting, and with the aspirations to move the issue beyond conflicting interests. In the Swedish context, accounting becomes a way to take the interpretations of “business-like principles” away from a political or ideological realm into to a supposedly neutral arena. This is accompanied with a belief in clear-cut definitions: what is actually “business-like” can be clarified with the help of precise wordings to avoid the language game now played. The political discrepancies are to be dissolved with definitions and accounting techniques.

We hereby have a situation in Sweden where Public Housing takes on a special character. It was initiated as part of the Swedish welfare state in the 1930's. It now constitutes a political arena, but where actors try to move away from ideological connotations with the help of definitions and calculation-techniques. In such a politically contested research-field, many preconceived ideas will be found and ideological positions reproduced. When looking into the accounting practices at local level, these ideas and positions form a backdrop to what is going on, but do not constitute the entire story. The municipality owned companies are torn between demands for simultaneous market-orientation and social responsibility. This tension can be discussed in political

terms and with reference to ideological positions. To find out how this is reflected in organisational activities, the practices in accounting are illustrative. There is however not one sole answer to be identified. The responses in the municipalities will be different as well as the reasoning behind. Exploring these differences and to narrate various local responses and accounting-practises hereby become a way to describe and understand what happens when global ideas on Housing meet local conditions.

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