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## Taming the Evaluation Monster

A contrasting case study of Performance Measurement Systems in Swedish schools: the role of accounting absorption in balancing professional autonomy and public sector compliance

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### Abstract

**Purpose:** This thesis aims to explore how public schools balance demands on public accountability with professional autonomy through design features and usage of Performance Measurement Systems.

**Research Approach:** Case study data were obtained both through semi-structured interviews with teachers and school managers, and through formal steering documents from the governing municipality as well as from the respective schools.

**Findings:** We find that both schools manage to create professional autonomy for their teachers, despite a coercive PMS by design. Autonomy is by both schools achieved through a high degree of “accounting absorption” by the respective principals, in attempts to shield the teachers from controlling elements. Looking deeper into the micro-dynamics of the principals translation processes, beyond absorption, we find that one principal pursues a full policy/practice decoupling in internal PMS-activities, while the other pursues “strategic filtering”, where the formal PMS is reconfigured to suit the teacher profession logic. Although the reconfigured PMS in practice demands more of its users, it is perceived as less coercive than the decoupled PMS. These contrasts pave the way for discussions regarding practical implications of neo-managerial reform, especially concerning the symbolic value of any reform made in the name of “New Public Management”.

**Originality/value:** This thesis adds to the field of knowledge on how professionalism and managerialism stemming from NPM intersect in practice under neo-managerial reform. We especially add to this literature the importance of the top manager pursuing a “strategic filtering” when reconfiguring a coercive control system to suit the professional identity, as well as the importance of symbolism in carrying out neo-managerial reforms.

**Limitations:** The case study is specifically focusing on two public schools, and only on steering stemming from the municipality. Thereby we exclude control chains from other public sector instances. The research is thus context specific, and the conclusions drawn in this thesis may differ within the public sector depending on type of organization, and type of steering chain analyzed.

**Keywords:** New Public Management, Professionalism, Performance Measurement Systems, Enabling/Coercive formalization, Accounting Absorption.

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## Section I: Introduction

*“Trust, but verify”* - Ronald Reagan 1987

*“We have to find some means of balancing the need to use scarce resources in ways that are beneficial to social welfare, while at the same time not reducing the human spirit to the level of a tradable commodity”* - Osborne 2005, p. 129

We live in an audit society (Power 1997). Over 40 years has passed since public sector governance ideals shifted from “Progressive Public Administration” (PPA), to “New Public Management” (NPM), (e.g. Hood 1995, Wiesel & Modell 2014). The shift implied radical shifts in governance logics: from means to ends, from monopoly to competition, from centralization to decentralization, **from trust to control**.

According to a wide set of both academics and debaters, and not least public sector professionals, the shift has created an “audit explosion” (Power 2003), or in line with Swedish evaluation research vocabulary, an “evaluation monster” (Dahler-Larsen 2000, Lindgren 2006). In short, increased demands on public accountability stemming from NPM-logic has driven a massive increase in Performance Measurement Systems (PMS) in public sector organizations, with several unattractive side effects.

The merge of private sector PMS-reliance and knowledge-intense, trust-based public sector organizations has been all but frictionless. A common accusation from especially the political science-field is that NPM is causing a “de-professionalization” and an “audit mentality” in public sector organizations (Power 2003, Carlstedt & Jacobsson 2017). According to Power, the auditee of today *“knows that public accountability and stakeholder dialogue are good things but wonders why, after all her years of training, she is not trusted as an expert anymore”* (Power 2013, p. 200).

After 40 years of research into how NPM has affected public sector organizations, we know that the neo-managerial reforms have problematized and restricted the professionals’ autonomy and independence. Studies have [dramatically] declared *“the end of professions”* (Broadbent et al. 1997), that *“managers have conquered professionals”* (Clarke & Newman

1997, Broadbent & Laughlin 2002), and that “*de-professionalization is the general trend*” (Haug 1988, Ritzer and Walczak 1988). The reality is however that there is no going back to an exclusively trust-based public sector governance model.

*“All governments are to varying degrees engaged in public sector modernisation. It is no longer an option, but a necessity, if governments are to respond to changing societal needs and to maintain a competitive economy in an uncertain international environment.”* (OECD 2005, p. 186).

The question now is not how public sector organizations are [passively] affected by NPM, but how they are adjusting, and leveraging, the new reality. We know that there is [a perception of] a hungry evaluation monster eating of professional autonomy, but **how is the evaluation monster tamed, managed, and perhaps even befriended in practice?**

In a 2017 dossier by Bezes et al., eight authors argue that we need to go beyond the discussion of the “*decline of professionalism.*” This discussion is often explicitly or implicitly referencing Mintzberg’s configurations (Mintzberg, 1982) by concluding that NPM cause a decline in public sector professionalism through forcing professional bureaucracies, built on an enabling trust-based system, into a coercive top-down control system of a machine bureaucracy. Bezes et al. (2017) wages a debate (“*not a war*”, p. 12) of taking the discussion one step further by asking *how* the transformations of bureaucratic professions and public organizations intersect under the effect of neo-managerial reforms. The authors claim that we need to view public sector professions not as permanent fixtures, passively affected by NPM-reforms, but as changing and evolving organizations, reacting and adapting to new realities.

This thesis adds to this field of knowledge through a contrasting case study investigating how two Swedish public schools render enabling PMS that balances professional autonomy and a, by nature coercive, compliance to demands on public accountability. In light of the current teacher shortage in Swedish school, and its potential linkages to a deprofessionalisation of the teacher profession, we argue that this is an interesting and relevant study target for our topic. The research question is thus:

*How do public organizations render enabling Performance Measurement Systems that ensure professional autonomy while complying to demands on public accountability?*

The research question is addressed by analyzing the balance between enabling and coercive features of the schools' performance measurement systems through the four design characteristics first developed by Adler & Borys (1996): "internal transparency", "global transparency", "flexibility", and "repair". In combining this framework with a set of well documented strategies on how public sector organizations are prone to react to NPM practices, namely "colonization", "decoupling", "reconfiguration" (Meyer & Rowan 1991, Power 1997, Dent et al. 2004), and "accounting absorption" (e.g. Broadbent and Laughlin 1998, Kraus 2012), we contextualize the Adler & Borys framework to our public sector setting and gain deeper explanatory value to our findings.

We find that while the formal PMS of public schools, stemming from the governing municipality, is coercive and controlling by design, both schools manage to create a high degree of professional autonomy for their teachers. This is achieved not so much by using PMS to enable teachers' professional developments, but through absorbing its coerciveness. Both principals mobilize flexibility in internal translation to pursue a comprehensive accounting absorption, and thus not letting the coerciveness of the PMS affect the teachers.

Considering the micro-dynamics of the principals' translation processes, beyond a high degree of absorption, we find interesting contrasts between the schools: while principal B decouple compliance to the formal PMS from daily practices, principal A pursues a strategic filtering process of reconfiguring the PMS to suit the teacher profession. In light of this, school B is steered along the lines of "pure professionalism", while school A show evidence of "neo-managerialism". Both approaches achieve professional autonomy, but teachers in school B perceive demands related to the formal PMS to be more controlling than what teachers in school A do. Interestingly, teachers in school B also showed more evidence of creating their own individual PMS with features much in line with those of a formal PMS. This suggests that perhaps professional autonomy is challenged not so much by NPM itself, but through a systematic refusal and rejection of its logics on a micro-level. In other words: this thesis shows that accounting absorption can tame "the evaluation monster" in both a "pure professionalism" and "neo-managerial"-setting, but while decoupling puts the monster in a cage, a strategic filtering-approach can if fact befriend it.

The contribution of this thesis is three-fold: firstly, we contribute to the knowledge and documentation on how public sector organizations are balancing NPM and professional

autonomy, drawing on Bezes et al. (2017), by introducing the techniques of accounting absorption and strategic filtering in taming and even leveraging “the evaluation monster”. Secondly, our empirical access allows us to investigate high-level phenomenon in NPM-literature, such as “the auditee”, from a micro-perspective, where we find evidence of auditees not depressed by the features of NPM, but from the concept in itself. NPM is almost a curse word in our case organizations, suggesting a need for a changed vocabulary to carry out the mission of a more resource efficient public sector. Lastly, we make a suggestive method theory contribution in arguing that drivers of the perception of a formalized system are context dependent: in our case study context, we find that flexibility is the key element that paves the way for an enabling perception of the system as a whole.

The thesis is outlined as follows: section II provides a theoretical background with an overview of the current state of research in the field of NPM and professionalism, and outlines our theoretical framework. Section III presents the research method. Section IV analyzes the case studies in three levels: one contextual background, one empirical analysis, and one theoretical analysis. Section V is a concluding discussion where we summarize our findings and conclusions around three theoretical arguments with associated propositions.

## Section II: Theoretical background

This section provides an overview of literature in the field of New Public Management and professional autonomy, and outlines our theoretical framework.

### 2.1 NPM and professionalism

#### **The story of the depressed professional bureaucracy forced into compliance**

NPM’s effect on public sector organizations and its members is a well-documented field of research in several disciplines. Many studies draw similar conclusions: NPM has forced professional bureaucracies (Mintzberg 1982) in public sector, such as hospitals and schools, into a control system in line with a machine bureaucracy. Key characteristics of a professional bureaucracy are 1) decentralized authority and considerable autonomy of the agents, connected to knowledge asymmetry, 2) weak hierarchical control and limited standardization, and 3) importance of collegiality in organizing work activities. A machine bureaucracy is instead characterized by high degrees of standardization, formalization and top-down governance (Mintzberg 1979). The result of forcing a professional bureaucracy into

formalization and hierarchy is a, often deemed malfunctioning, formal control system displacing the previously valued, needed, and trusted professional autonomy. This development has been documented, analyzed, and conceptualized by multiple big names, where one of the most referenced is Michael Powers work “the Audit Society” first published 1997. Power argues that we, in parallel and in interconnection to the NPM-development, are experiencing an “audit explosion” where the activities of measuring and auditing are valued for its own sake as a process of creating legitimacy, rather than to identify risks and drive progress.

*“Audit has become a benchmark for securing the legitimacy of organizational action in which auditable standards of performance have been created not merely to provide for substantive internal improvements to the quality of service but to make these improvements externally verifiable via acts of certification” - Power 1997, p. 11*

On an organizational level, Power argues that this development results in complex operations of e.g. hospitals, schools, and police forces shifting focus from their first-order performance objectives to their control system which is designed with the auditor - not service user/citizen - in mind. Control systems in “the audit society” are designed to “control the control”, and thus runs the risk of only being a time-consuming false assurance system, not a tool to drive progress, mitigate risks, and ensure quality.

The Swedish take on the PMS-development in public sector is sometimes described with the metaphor of “the evaluation monster” (Dahler-Larsen 2000, Vedung 2003, Lindgren 2006 & 2014). These researchers raise skepticism against constantly increasing demands on public sector evaluation, and the associated costly data collection and administration. Studies claim that data is routinely and mechanically gathered without a clear purpose, because of a perception that PMS are a “central part of the modern welfare state” (Rabo 1995, Tarschys 2004). To what extent the PMS and associated evaluations actually drives progress and productivity remains, according to these studies, unclear.

### **The story of the depressed professional subject to control overload**

On an individual level, Power (2003) argues that the audit explosion creates an “audit mentality” of the “auditees”. The features of “the auditee” are best captured by the author himself in the following concluding sentences of the paper “Evaluating the Audit Society”:



*“The auditee is undoubtedly a complex being: simultaneously devious and depressed; she is skilled at games of compliance but exhausted and cynical about them too; she is nervous about the empty certificates of comfort that get produced but she also colludes in amplifying audit mandates in local settings; she fears the mediocrity of the auditors at the same time as she regrets their powerlessness to discipline the “really bad guys”; she loathes the time wasted in rituals of inspection but accepts that this is probably what “we deserve”; she sees the competent and excellent suffer as they attempt to deal with the demands of quality assurance at the same time as the incompetent and idle manage to escape its worst excesses; she hears the rhetoric of excellence in official documents but lives a reality of decline; she takes notes after meetings with colleagues “just in case” and has more filing cabinets now than she did a few years ago; she knows the past was far from being a golden age but despairs of the iron cage of auditing; she knows public accountability and stakeholder dialogue are good things but wonders why, after all her years of training, she is not trusted as an expert anymore.” - Power 2003, p. 199.*

This story of the depressed professional as a result of the audit explosion is on a more local level recognized in a debate driven by Lärarförbundet (Swedish teacher union). The union has long argued that the critical shortage of teachers in Sweden is linked to the administrative burden of various control systems and formal compliance processes. “Trust the profession” and “let teachers teach” are common phrases in this discourse (see e.g. Lärarförbundet 2018). In a 2018 survey of 1446 Swedish teachers made by Lärarförbundet/Novus, it is proved that 8/10 teachers are experiencing a too high workload, and according to over half of those (52%) the main reason is too much administration (Novus 2018).

### **The battle between professionalism and NPM: “surface compliance”**

Many studies have analyzed how professionals in public sector organizations have reacted or responded to NPM implementation. One set of findings, especially within the field of political science, illustrate a “surface compliance” to NPM policy, where professionals dissociate the NPM-instruments from their actual practice (e.g. Ferlie et al. 1996, Hood 2007). Dent et al. (2004) argues that NPM indeed challenges public sector professionals’ autonomy (“and authority”), but since the professionals cannot publicly condemn a governance model that is said to improve public sector services, they broadly accept the reforms but find ways to limit their impact. *“There is evidence that hospital doctors and academics are beginning to learn*

*how to manage managerialism*” (Dent et al. 2004, p. 17). This is done through one or more of the three following approaches (Meyer & Rowan 1991, Power 1997, Dent et al. 2004):

**Colonization:** dictating and/or influencing the measures and definitions for success/failure through claiming professional right and responsibility, thereby “colonizing” the new managerial tool

**Decoupling:** treating NPM as formal requirements with little/no practical importance for their work, thereby “decoupling” NPM from their professional work and minimizing its impact

**Reconfiguration:** combining colonization and decoupling-strategies

The approach of “surface compliance” towards the NPM-tools is further emphasized by the Swedish philosopher and former teacher Jonna Bornemark (2018). She analyzes the NPM-development through a philosophical perspective and concludes that NPM has trapped us into a “*prison of measurements*” and that compliance to PMS displace professional development. The development is by Bornemark derived from a world view where “ratio” (the calculative intellect) is increasingly displacing “intellectus” (emotional intellect and sensibility for the unmeasurable), building on work by the 15:th century philosopher Cusanus. Since “maxima” (the greatness and infinite) is only reached through “intellectus”, the ratio-driven audit society will only reach “minima” (the individual and concrete). Bornemark’s critical exposition is pushed to its limits when explicitly recommending “surface compliance”-techniques such as always saying “yes, boss”, but placing the task so far down in the pile of work that it will never be completed.

### **Beyond decoupling: policy/practice vs. means/ends**

A prolonging of the discourse of “surface compliance” or “decoupling” of PMS in professional bureaucracies is made by Bromley & Powell (2012): they argue that “*the common understanding of decoupling - a gap between policy and practice - obscures the rise of a more prevalent and consequential form of decoupling - a gap between means and ends*” (p. 4). The means/ends-form of decoupling refers to a situation where rules and policies are implemented, but with uncertain relationships to outcomes. The rationale for implementing the rules is more connected to creating legitimacy, than to achieve an effective PMS. Key

consequences of a means/ends decoupling include organizational structures becoming increasingly complex, and that resources are diverted away from core goals.

The authors state that the concept of decoupling as a gap between policy and practice leads to too narrow analysis and conclusions, mostly with explanations that institutional changes are “merely window dressing”, and that the insights stay there, and calls for research segmenting the two types of decoupling.

### **Beyond surface compliance: limiting accountingization through absorption groups**

The extensive body of literature that analyzes the increased influence of accounting, in large (but not exclusively) stemming from NPM, on public sector organizations has coined the concept of “accountingization” (e.g. Power and Laughlin 1992, Lapsley 1998, Miller et al. 2008). Lapsley (1998) defines accountingization as “*the displacement of core values within this sector of the economy by the invasive influence of financial measures and imperatives*” (p. 117). This body of research is not specifically focusing on the balance/battle between NPM and professional autonomy, but on the more overarching battle between accounting and “core values” of different professions. It adds value to our study as it offers a set of studies with interesting empirical findings regarding how organizations are coping with increased influence of for-profit logics in public sector organizations. These findings can be summarized in three different approaches, as made by Kraus (2012);

**Low degree of accountingization:** increased use of accounting practices does not change core values and professionals continue to determine work practices (e.g. Nyland & Pettersen 2005, Jones and Dewing 1997)

**Low degree of accountingization through *absorption groups*:** a small group or a single individual shoulder the burden of accounting initiatives to shield the professionals and let them work in peace (Broadbent and Laughlin 1998, Jacobs 2005, Kraus 2012)

**High degree of accountingization:** increased use of accounting practices has effects on core values and task performance is executed with financial considerations

The phenomenon of accountingization through absorption groups has previously been identified and analyzed in both schools and health care-settings. For example, Broadbent et al.

(1998) describes how public schools and medical practices resist NPM as it is [was] in large perceived as unhelpful, intrusive and dangerous to the core activities and values of the organizations. The coping mechanism was thus on an organizational level to resist NPM through “absorbing mechanisms”, and let the professionals work in peace without influences of the new governance logic.

### **Summary of the common discourse of NPM/professionalism-literature**

To summarize, we suggest that the dominant perspective in literature is that public sector PMS, stemming from NPM-logics, are coercive and “hard” by design, which is problematic for professional bureaucracies that require an enabling “soft” control system. The solution in the collision of NPM and professional bureaucracies has been to develop techniques to manage the NPM influences through a variety of strategies that keep the NPM-tools at an arm's length distance from the daily operations. These strategies include; colonization, policy/practice decoupling, reconfiguration, as well as accounting absorption by certain individuals or groups.

### **The new discourse of NPM/professionalism-research: hybridization and new identities**

Bezes et al. (2017) have taken the [perceived] conflict between NPM and professional autonomy further in an extensive dossier titled “*NPM and professionals in public sector*”. The authors argue that many studies in this field take on a too black-and-white perspective, viewing professionalism and managerialism as opposing and contradicting forces, while they in actual work situations intermingle in complementation, not substitution.

Although Bezes et al. recognize NPM’s “*threat against public sector professionals’ autonomy*” (p. 13), they are skeptical to the dramatic conclusions made in this field. Studies have declared “*the end of professions*” (Broadbent et al. 1997), that “*managers have conquered professionals*” (Clarke and Newman 1997, Broadbent and Laughlin 2002), and that “*de-professionalization is the general trend*” (Haug 1988, Ritzer and Walczak 1988). Bezes et al. (2017) argue that instead of discussing the decline of professionalism “*it seems more relevant to study how the transformation of bureaucratic professions and public organizations intersect under the effect of neo-managerial reforms.*” (Bezes et al. 2017, p. 13).

The authors stress the need for rapid investigation as the ongoing development of NPM seems to have paradoxical results: while certain public sector professions are risking “deprofessionalization”, other groups such as consultants, controllers, and managers are themselves caught up in a “process of professionalization” (as analyzed by e.g. Noordegraaf 2007). This development drives curiosity into the “*profiles and itineraries*” of those in control positions in the new type of professional bureaucracy in public sector (Bezes et al. 2017).

*“Given that these new managerial roles – in schools, universities, hospitals – are often filled by (former) professionals, how do they now identify themselves? Do they still see themselves as peers and are they considered as such, or do they tend to form a new category of workers? Have they broken with their former activities and fields of expertise to give themselves over exclusively to their new missions or do they combine the two sets of duties?” - Bezes et al. 2017, p. 11*

The research field of NPM’s effects on professional identity and a potential “hybridization” of professionalism and managerialism is forthcoming, but in large still lacking in depth studies within especially the fields of hospitals and schools (Barrère 2006, Buisson-Fenet 2009, Bezes et al. 2017).

This thesis answers calls for research on micro-level consequences of accountingization, drawing on Kurunmäki and Miller (2006) and Kraus (2012), and as well as to the practical implications from the hybridization of professionalism and managerialism as a consequence of NPM, called neo-managerialism, as recommended by Bezes et al. (2017). In other words, literature state that coerciveness of public sector PMS is problematic for professional bureaucracies, and that public organizations have developed ways to manage it through e.g. decoupling and absorption groups. We want to add to this field of knowledge by looking in detail, on a micro-level, on how public sector organizations deal with the coerciveness to ensure professional autonomy for its members. Practically, this question is addressed through analyzing the PMS of two Swedish public schools through the research question:

*How do public organizations render enabling Performance Measurement Systems that ensure professional autonomy while complying to demands on public accountability?*

## 2.2 Theoretical framework

Theoretically, the research question is addressed through the Adler & Borys framework of enabling/coercive PMS characteristics complemented with a set of concepts from the NPM/professionalism-literature.

The Adler and Borys (1996) framework on enabling/coercive elements of workflow formalization has identified four key design characteristics that shape user perception. Their theory lies in the intersection of two parallel streams of research concerning the role/function of bureaucracy: the “negative assessments” on the one hand, stating that “*formalization undermines employees’ commitment and fosters dissatisfaction*” (Adler & Borys 1996, p. 63), i.e. that rules displace commitment and trust. The view on formalization is that it aims to deskill workers. This line of reasoning is often found within sociology and human resource management. Frequently cited literature include “Theory X and Y” by McGregor (1960), and the “New commitment model” by Walton (1985). We argue that much of the studies made within NPM and professional autonomy, as discussed in section 2.1, adhere to this “negative assessment of bureaucracy”-field of research as well.

The second line of research, the “positive assessments”, recognizes the fact that formalization can serve as a “*cooperative endeavor rather than as an abrogation of autonomy*” (Adler & Borys 1996, p. 63). If appropriately designed, formalization can enhance effectiveness and efficiency of the system users. Formalization can aim to leverage, not displace, users skills and knowledge. This perspective is predominantly represented in accounting and management studies, such as Damanpour (1991), Simons (1994), and Goretzki et al. (2017).

In the intersection of these two streams, Adler and Borys argue that an enabling or coercive perception of a system depends on four key design characteristics. These are summarized in figure 1.

**Figure 1: Overview of Adler & Borys enabling/coercive design characteristics**

<b>Design Characteristic</b>	<b>Description</b>	<b>Enabling logic</b>	<b>Coercive logic</b>
Internal Transparency	Provide understanding of the logic behind the internal system they adhere to	Provide a “glass box” of information, available for users on demand without data overloading, seeks to guide employees with best practices and regards the manual as a working tool	Reduce reliance of users skills, “deskilling”, data only made available in case of a system breakdown, designed for supervisors, not users, and aims to sanction punishment in case of rule deviation
Global Transparency	Provide understanding of the broader system in which they operate, both within and across organizations	Provide information and insights of all parts of the “production line” to any user, regards global transparency as a resource to optimize performance and identify system-wide improvement opportunities	Regard global transparency as a risk to be minimized, system set up resembles a wheel where the supervisors have full oversight but employees only see their little box, “that’s not your job”-approach
Flexibility	Ability to modify and adjust systems to suit users specific work demands	Generate suggestions and recommendations but leaves the decision to the user, encourages users to modify interface and functionality	Regard any deviation from system suspicious, resulting in no/limited flexibility
Repair	Ability to fix system malfunctioning that potentially hinders performance/activity	See system design as a two-way dialogue, resulting in few “handbooks” but strong incentives (explicit targets & rewards, no/limited rules on method)	Fear employee opportunism more than valuing potential contribution, resulting in limited/no repair ability

Procedures in the enabling type of formalization provide employees with organizational memory, while the coercive type of formalization consists of procedures to force compliance.

The Adler & Borys framework on enabling and coercive features of formalization has been used extensively in management accounting literature to analyze how users perceive the management accounting system they are operating in. Studies have found that the perception of an enabling system depends on 1) the static design characteristics, summarized above, and 2) the development process' ability to integrate local knowledge in the design to meet local operational conditions, and thus make local users interpret the system as valid, reliable, and understandable (Adler & Borys 1996, Wouters & Wilderom 2008, Wouters & Roijmans 2011, Goretzki et al. 2017). The role of the development process in creating an enabling PMS is less investigated than the design characteristics (Otley 1999, Wouters & Roijmans 2011), but existing literature has identified three features in how the development process of a PMS creates an enabling perception (Wouters & Wilderom 2008, Wouters 2009): 1) developments should be based on local knowledge (skills, practices, and knowhow), 2) the process should allow for experimentation and trial-and-error, and 3) there should be an organizational attitude/orientation positive to learning for the purpose of improving work practices, called “professionalism”, meaning that a higher degree of professionalism is usually associated with a more positive view on PMS and its development (Wouters & Wilderom 2008).<sup>1</sup>

The theoretical perspective above provides guidance into what design characteristics form an enabling PMS, but perception of a PMS also depends on how users react on and use the system in practice. To this end, we compose a theoretical framework where the general theory on design characteristics is complemented with public sector-specific micro-responses to formalization discussed in section 2.1. These are [policy/practice] decoupling, colonization, reconfiguration, and absorption groups.

Important to note is that our theoretical framework draw on different streams of literature: theories of a functionalistic nature (the enabling/coercive-framework) are combined with concepts developed from a critical perspective to NPM. While the assumptions and perspectives behind these two branches of our framework differ, we argue that they complement each other well for the purpose of our study: the Adler/Borys framework outlines

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<sup>1</sup> Please note that that Wouter & Wilderom's study is based on private sector studies, where the term “professionalism” has a slightly different interpretation than in a public sector setting.



functions and logical universal explanations to the perceptions of PMS features, while the NPM-concepts can provide a deeper and more contextualized understanding of how the system can be used or managed in practice in a public sector organization, as suggested by previous literature. The NPM-concepts are especially helpful in explaining discrepancies between what the Adler/Borys framework suggests and what we observe in our case organizations.

Our research question asks how public organizations achieves enabling PMS that ensures professional autonomy, while complying to public accountability. We argue that the two branches of our theoretical framework provide a good toolbox to answer this question; a theoretical perspective on design characteristics link to coerciveness vs. enablement, and a context-specific perspective with potential reactions to systems that challenges professional autonomy.

## Section III: Method

### 3.1 Choice of research design

After reading literature on governance of Swedish public schools, we were under the impression that public schools use the same PMS, designed and implemented from Stockholm Stad. During discussions with senior managers at the Education Department at Stockholm Stad, we were informed that the principal has large freedom to develop her own PMS. There are thus, according to our contact at Stockholm Stad (the principal's supervisor), large differences in PMS across different schools. Because of those differences we chose to compare two schools with different approaches to PMS and landed in conducting a contrasting case study. We requested access to two public middle schools with different approaches to PMS, without much details as to what kind of differences.

### 3.2 Choice of case organizations

Empirical access to schools is not easy in Sweden today. Media, politicians, public officials, consultants, inspecting authorities, parents etc. are all stakeholders competing for access and time of school personnel. As one of the principals put it: *"we are asked to participate in various studies on a weekly basis. I don't even have time to say no to them."* We were granted

access to two schools through the Education Department of Stockholm Stad, which is the governing agency of public schools in Stockholm.

We requested middle schools<sup>2</sup> as this is the first stage in Swedish schools where pupils are formally graded. There is thus a numerical KPI available in terms of grades in evaluating performance in the middle school, which earlier stages are lacking. Further, we wanted to avoid high schools<sup>3</sup> because their admission process results in a segmentation of pupils, and potentially also teachers, which we believe would limit the possibilities to compare our findings between two different schools. It is reasonable for example that a high school with high admission scores faces quite different challenges than one with low admission scores. Therefore, we argue that middle schools are more homogenous in regards to prerequisites than high schools.

The case organizations are thus strategically sampled, as opposed to random sampling, in line with what is usually recommended for qualitative case studies (Gerson and Horowitz 2002, Bryman and Bell 2011).

### 3.3 Collecting the data

We used three main data sources: formal steering documents from Stockholm Stad, formal steering documents from the schools, and interviews. The documents were provided before the interviews which enabled us to use vocabulary in line with that used internally during the interviews. The interviews were semi-structured and conducted face-to-face on site. The interviews were conducted in three units: the Education Department at Stockholm Stad, School A, and School B. We used two different interview guides; one for interviews with the school management, and one for interviews with the teachers. The interviews at Stockholm Stad were more of a discussion that helped us to narrow down an interesting and relevant angle, as well as to help us understand the steering structure of public schools. The discussions and interviews lasted between 45-60 minutes and were first audio recorded and then transcribed.

We conducted 2 discussions/interviews at Stockholm Stad, and 8 interviews per school (2 management, 5-6 teachers, 0-1 admin). After those 18 interviews, we reached what Bryman

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<sup>2</sup> Swedish “högstadium”, pupils aged (c.) 13-16

<sup>3</sup> Swedish “gymnasium”

and Bell (2011) calls “theoretical saturation”, that is, no new data relevant for our study emerged. The answers and opinions were surprisingly coherent within the groups of Stockholm Stad, school management, and school teachers.

All empirical data used in this thesis are originally in Swedish. The translation to English is made by us.

### 3.4 Analyzing the data

The analysis was conducted through an abductive approach. We first identified target area of interest, namely public schools. After given access to schools through Stockholm Stad, we quickly conducted our first interviews at Stockholm Stad. These initial discussions with senior managers at the Education Department helped us narrow down the domain theory of NPM/professionalism. We then continued with analyzing current state of research in this field. The analysis resulted in a set of reactions/strategies that literature have identified in the meeting of NPM and public sector organizations across the [western] world, and an identification of a call for additional research with help of Bezes et al. (2017). Literature state that NPM is limiting professional autonomy in public sector, but we need more research into how neo-managerial reforms are managed and approached in practice on a micro-level.

The theoretical lens of the Adler & Borys framework was decided after landing in a domain theory, and resulting research question, that in large are fighting the two fields of research Adler & Borys aim to balance in their framework: the “positive and negative assessments to formalization”. We argue that the Adler & Borys framework provides comprehensive and flexible while yet concrete guidance as to how to conduct a PMS analysis with this balance in focus. It is furthermore suitable for case studies as shown in several studies, including Wouters & Roijmans (2010) and Goretzki et al. (2017).

We then conducted interviews at the schools and analyzed the empirics through the Adler & Borys framework. To further understand and problematize our findings in their public sector context, we added the concepts introduced in section II into our theoretical framework. These concepts contributed with large explanatory value and helped us understand discrepancies between our findings and the Adler and Borys framework.

### 3.5 Limitations of scope

The scope of this thesis is horizontally limited to public middle schools, thereby not taking private schools, or pre/elementary/high-schools, into account, and vertically limited to the steering chain from the municipality. We will thus not go deeper into steering systems stemming from other instances, such as the school law, regulations, curriculums, and syllabuses.<sup>4</sup> These are legally binding documents which naturally set the broad boundaries of which all members of the Swedish School system must comply with, and it could be argued that these steering systems are also part of the “evaluation monster” in Swedish school. We argue that our limitation is reasonable since the municipality has the official responsibility for quality assurance. Important to note is that the scope of this thesis do not include taking a position in the relation between PMS and school quality.

## Section IV: Case Analysis

This section provides our case analysis in three parts. Part one presents an empirical background, where we describe and briefly discuss the empirical setting, context and the broad structures of the PMS under loop in this thesis. Part two is an empirical analysis, where our findings are presented according to similarities and differences in perceptions of the PMS between the schools. Part three is a theoretical analysis where surprises from our empirical analysis are deep dived into, and the contrasts between the schools are analyzed on a micro-level.

### 4.1 Empirical Background

This section provides a brief background to the empirical context of the case study.

#### 4.1.1 Stockholm Stad’s PMS

##### **Behind the schools: The City Council and Education Department**

Public schools in Sweden are governed and quality assured through PMS by the respective municipality. Our case organizations are located in the municipality of “Stockholm Stad”. The City Council<sup>5</sup> is responsible for managing, monitoring and developing all municipal activities. The City Council is democratically elected by the citizens of Stockholm. The municipality is

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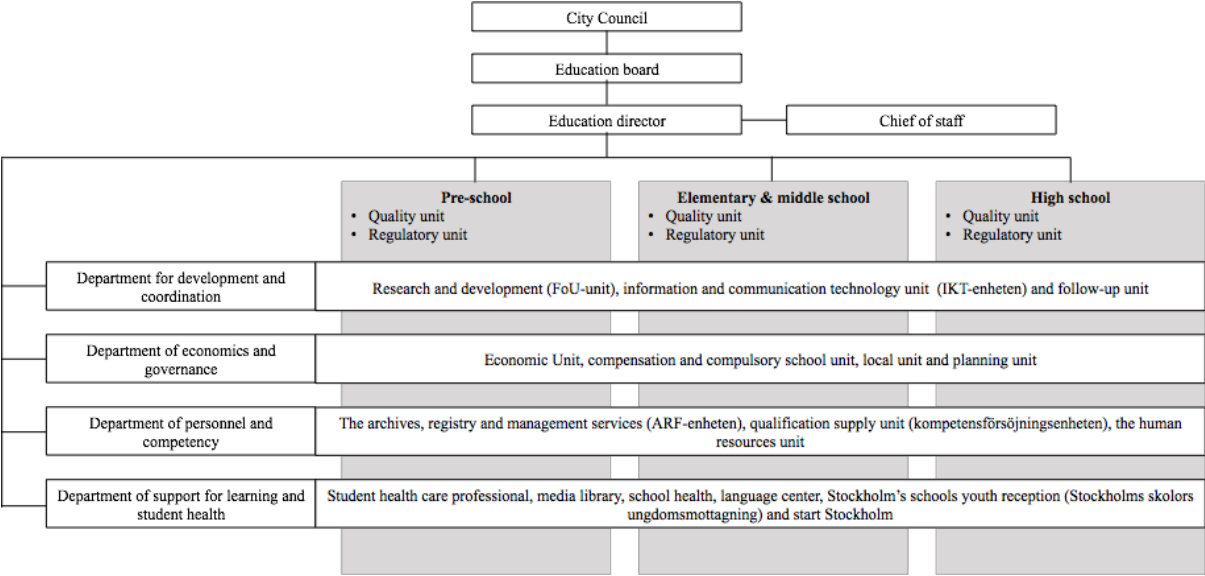
<sup>4</sup> For more information on the national steering documents of Swedish School, please refer to e.g. Lärarförbundet: <https://www.lr.se/yrketsforutsattningar>

<sup>5</sup> Swedish term: Kommunfullmäktige

structured into 14 district subdivisions<sup>6</sup>, 17 departments<sup>7</sup>, and 14 companies, all operated by civil servants.

The departments manage activities such as schools, sports, environment, libraries and urban planning. Each department has a board<sup>8</sup> of politicians who have the ultimate responsibility for the operations in that specific department. The board has a management of officials responsible for daily execution and operation. These officials are responsible for the quality assurance of the school units, i.e. that the schools are operated in line with the politicians’ decisions. The Education Department<sup>9</sup> is further responsible for hiring and allocating the school principals, and, if needed, also responsible for dismissing principals if expectations are not met. Figure 2 illustrates the organizational structure of the Education Department in Stockholm Stad. Our main point of contact at Stockholm Stad is the quality unit of the elementary & middle school-division.

**Figure 2: Organizational chart of Education Department at Stockholm Stad**



**The PMS development process: from Stockholm Stad’s vision to the school reports**

All activities by Stockholm Stad are steered towards the Stockholm City Vision: “Vision 2040 - A Stockholm for everyone.” This was decided by the City Council in January 2017. The vision is divided into four overarching objectives: 1) A Stockholm that holds together, 2) A

<sup>6</sup> Swedish term: Stadsdelsförvaltningar  
<sup>7</sup> Swedish term: Fackförvaltningar  
<sup>8</sup> Swedish term: Nämnd  
<sup>9</sup> Swedish term: Utbildningsförvaltningen

Climate Smart Stockholm, 3) A financially sustainable Stockholm, and 4) A democratically sustainable Stockholm.

These objectives are then, by the City Council, translated into field specific objectives for each board, with associated quantifiable measures, “indicators”, that aims to measure goal achievement. These indicators are mandatory for the boards to monitor. In addition, the boards can add more objectives and associated indicators. See figure 3 for an overview of this process with attached examples.

**Figure 3: The development of the PMS of public schools<sup>10</sup>**

<b>PMS feature</b>	<b>Steering unit</b>	<b>Nature of feature</b>	<b>Example</b>
“Vision 2040”	City Council	4 overarching targets	“1. A Stockholm that holds together”
School Specific objectives	City Council	About 21 objectives	1.1 All children in Stockholm have good and equal conditions
Associated indicators + target levels	City Council	About 34 indicators (+ financial measures)	“Share of pupils in year 9 that reach the targets in all subjects” (target: 80%)  “Share of satisfied parents” (target: 90%)  “Number of pupils per group” (target: 16)
Board level objectives	Education Department	About 21 added objectives	1.1.2 All pupils have good learning environment
Associated indicators + target levels	Education Department	About 40 added indicators	“Share of students in year 8 that answers “I can work in peace and quiet in my lessons” (target: 56%)

These features are then packaged by the Education Department into a formal PMS for the schools. Certain adaption is made depending on e.g. what grades the school teaches. It is then in the role of the principal is to ensure that the system is incorporated into the school’s daily

<sup>10</sup> Examples from year 2017, with indicated target levels for year 2018. Please note that the steering chain is complex and that certain simplifications has been made to suit the purpose of this thesis.

operations. This entails, for example, that there are routines and systems in place for monitoring and analyzing results, and that staff have time for reflection and analysis of goal achievement (SOU 2018:17).

Formal reporting between the school unit and Stockholm Stad is conducted through three steering documents: the operating plan, the annual report, and the semi-annual report.<sup>11</sup> Since Stockholm Stad's budget follows the calendar year and not academic year, the operating plan and annual report also follows the calendar year and not the school semesters. The three documents are briefly described below.

**The Operating plan** is a yearly plan that should describe how the school aims to achieve the targets of the year, together with a financial budget. It should also state the schools target levels on the indicators, in parallel to the target levels set by Stockholm Stad.

**The Annual report** is an analysis and reflection of the year that has passed. It includes the annual results on all (50+) indicators, financial and non-financial, together with a written analysis explaining the results and key achievements and challenges of the year that has passed.

**The Semi-annual report** is a half-time status report on how the school fulfills the yearly objectives and the financial budget. The principal should comment on the development and if there are any specific obstacles that have surfaced during the semester.

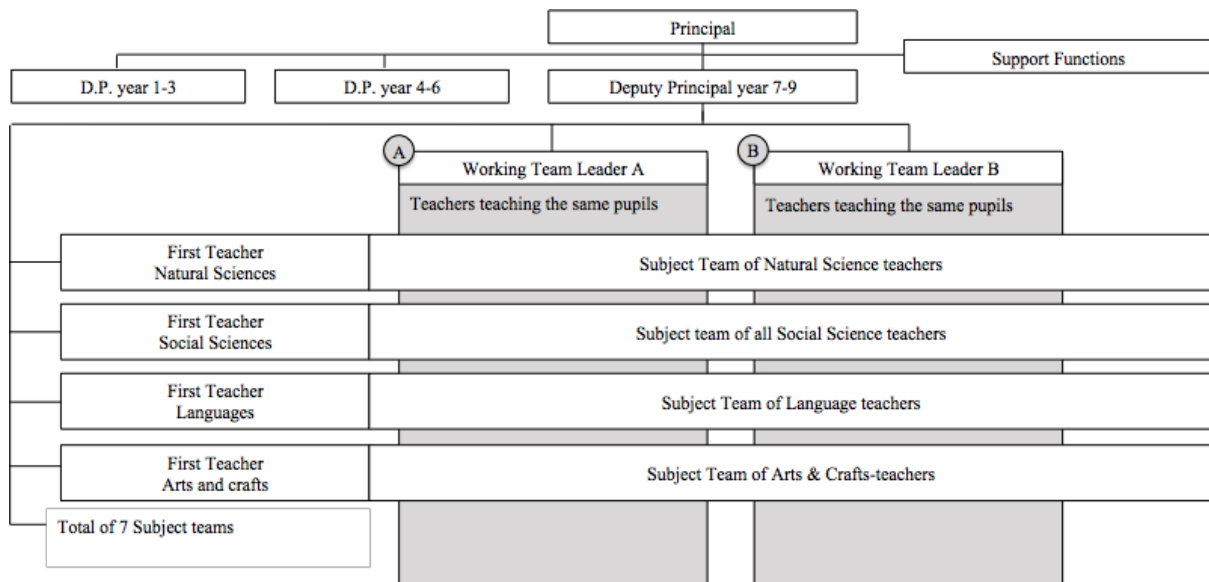
#### **4.1.2 School A's internal PMS**

School A has approximately 740 pupils and 116 employees, distributed across the grades F-9. 81% of the teachers have teacher identification. This thesis is exclusively covering grades 7-9. The School is structured as per the organizational chart in figure 4.

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<sup>11</sup> Swedish terms: "Verksamhetsplan", "Verksamhetsberättelse", "Tertialrapport"

**Figure 4: Organizational structure school A**



The school management team comprise of the principal together with the three deputy principals, where one is responsible for the years 7-9. The current principal was appointed from another school four years ago. Before appointed principal, she worked as a teacher for ten years. The current deputy principal started three years ago, transferring from a national school administration agency. The deputy principal is the main point of contact in the management team for the “First Teachers<sup>12</sup>” and working team leaders.

The principal of school A manages all activities associated to Stockholm Stad’s PMS. She analyzes the yearly performance structured around the 50-60 objectives and indicators Stockholm Stad monitors, and she solely conducts a qualitative assessment in writing explaining the results. For this analysis, she uses input from three internal PMS-documents<sup>13</sup>: target plans from the working teams, subject evaluations from the subject teams, and individual evaluations. The indicators (target + outcome) and the qualitative analysis boils down to the Annual Report, submitted to the Education Department. She then identifies 3-4 focus areas for the internal organization to focus on the coming year. The translation process from Stockholm Stad’s PMS to the internal PMS is characterized by scaling off all indicators, and translating focus areas into questions fed into the three internal forums through the respective forms. It is only at two yearly conferences, the “Run Up” in August, and the “Wrap

<sup>12</sup> Swedish term: “förstelärare”, the formal mission of this position is to drive collegial learning in the school

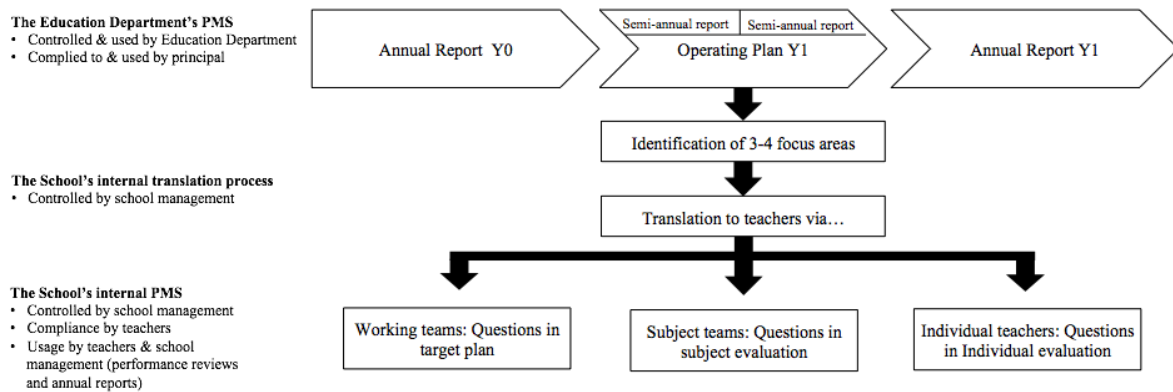
<sup>13</sup> The forms can be found in full in appendix



Up” in June, where some of the actual indicators monitored by Stockholm Stad are fed back to the teachers in a presentation held by school management.

School A’s PMS can be summarized in the following figure:

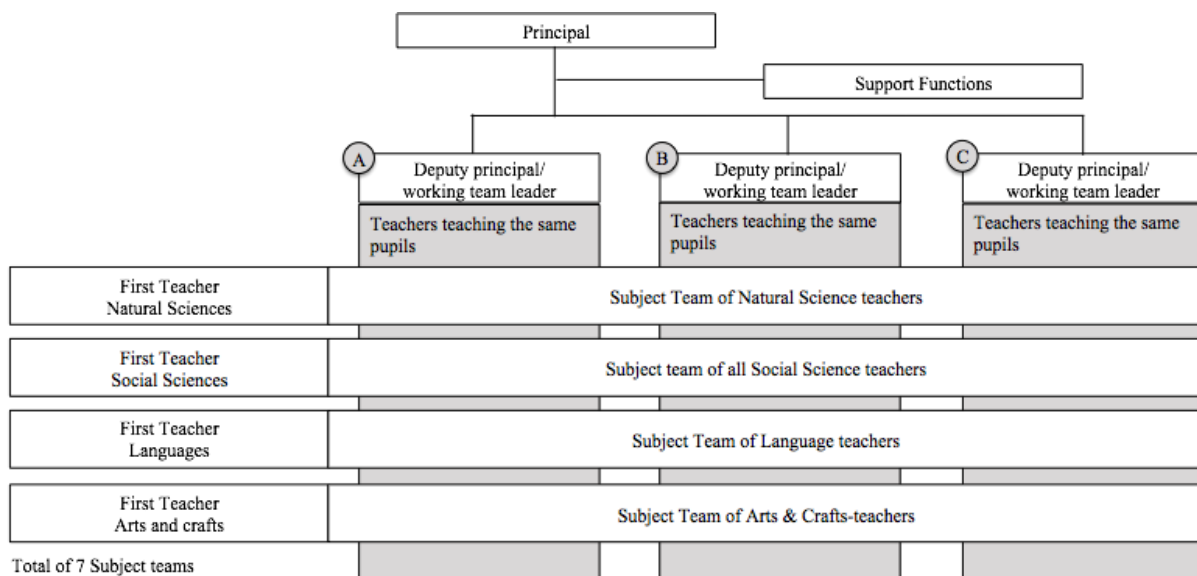
**Figure 5: School A’s PMS**



### 4.1.3 School B’s PMS

School B has approximately 470 students and 45-50 employees distributed across the grades 7-9. 97 % of the teachers have teacher identification. The school is organized as per the organizational chart in figure 6.

**Figure 6: Organizational Chart School B**



The school management of School B comprises of one principal and three deputy principals. The principal is a former teacher, but has been working as a principal for more than eight years. All deputy principals are former teachers, and are still teaching approximately 40%. The deputy principals are supposed to be as involved in the teaching as possible, e.g. through managing the working teams. School B has recently undergone a substantial reorganization and is today structured quite differently from more traditional schools: instead of a being a subject teacher<sup>14</sup> and a class mentor simultaneously all teachers are either or. The rationale behind the reorganization is to achieve more streamlined and dedicated roles. Consequently, the subject teachers can focus solely on teaching, while the class mentors have more time to get to know the classes and their different dynamics as well as to communicate with parents and other external stakeholders.

The principal has the formal overall responsibility that the school works systematically with PMS, and similar to school A, she solely performs the activities connected to Stockholm Stad's PMS. In contrast to school A, she has assigned the responsibility of managing the internal PMS to the deputy principals in the working teams. For support, they use a standardized matrix<sup>15</sup> provided by Stockholm Stad, with the Stockholm Stad logo on it, that covers implementation of 4-6 improvement areas. These areas are decided by the principal after discussions in the working teams. Discussions and progress documentation in the matrix take place three times per year. There are no other formalized forums for internal PMS-activities in school B.

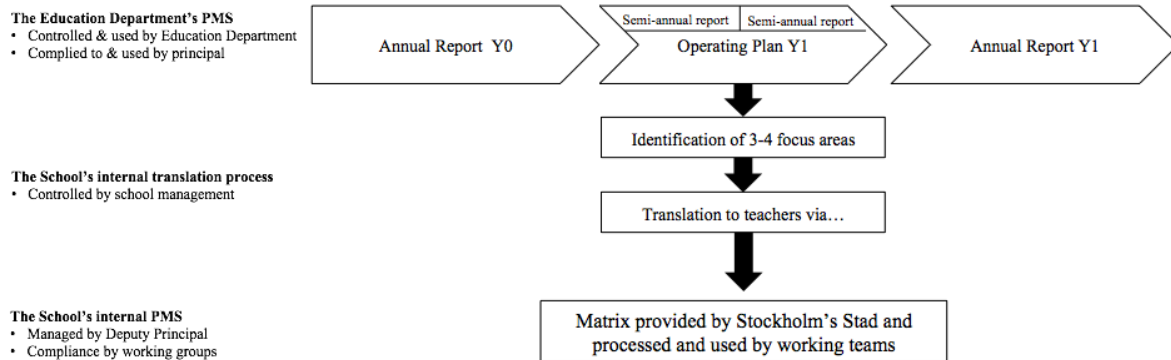
In summary, the internal PMS of school B is characterized by two separate PMS: the principal manages compliance to Stockholm Stad's PMS, and the deputy principals manage the school's internal PMS through the working groups, using an evaluation template matrix provided by Stockholm Stad. The internal PMS is kept at a bare minimum required, in attempts to let the teacher work in peace. The school is structured in clear "pure" roles and responsibilities, where the deputy principals are as close to the classrooms as possible. The PMS of school B is summarized in figure 7.

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<sup>14</sup> Swedish term: Ämneslärare

<sup>15</sup> The matrix can be found in full in appendix

**Figure 7: School B's PMS**



## 4.2 Empirical Analysis: Similarities

This section discusses similarities in how the schools use and perceive the PMS they operate within.

### 4.2.1 Teachers are shielded from PMS through the principals' umbrellas

It is clear that both school management teams want to protect the teachers from administration and activities related to Stockholm Stad's PMS. The principals aim to take on maximal administrative burden that comes from Stockholm Stad to minimize discontent among teachers and to let them focus on teaching. Both principals thus show evidence of accounting absorption on an individual level; they absorb the system themselves before it can influence teachers and other organizational members.

*"I try to serve as an umbrella for the teachers so that they can focus on teaching."* - Principal, School A

*"I think the system from Stockholm Stad is very rigid. You must try to remove that from the daily operations. I try to do these tasks myself and work around it so that it does not affect the teachers."* - Principal, School B

The teachers are aware that demands on compliance to Stockholm Stad's PMS are comprehensive and time consuming, and that the school management pulls a heavy load in trying to shield the teachers from it to achieve space and focus for teaching. Many teachers

interviewed refers to the umbrella the school management tries to uphold. The teacher groups of both schools have great understanding for the pressured position of the school management, and in large the teachers believe the school management is doing a good job in facilitating time allocation towards teaching.

*“I understand that the school management needs to balance the demands from above with everything going on out here... I know there is a lot they shield us from.”* - Teacher, School A

#### **4.2.2 High degree of autonomy from the school, too much control “from above”**

All teachers interviewed perceive a large degree of professional autonomy and trust from the school management. They feel trusted that they are the experts of their subject and their pupils, and in case of a complaint from a parent or authority, they feel that the school management would have their back. Expectations on them as teachers are perceived to be clear from the school law, and they are from the school management trusted to fulfill this mission.

*“The managers are good at trusting their colleagues. The principal says that if the job gets done you can do it the way you think is best. This suits me very well, and I think most teachers feel the same.”* - Teacher, School B

*“There is an incredible amount of trust at this school. Nobody controls my work, and you can be who you are. I think that is why teachers like working here and choose to stay. The feel-good-factor is high.”* - Teacher, School A

Most of the teachers agree that the management needs to communicate some kind of guidelines in order to achieve goal alignment, but that it is a fine line before the steering invades on their professional autonomy: while guidelines are appreciated, procedures connected to following up and monitoring them, as well as associated numerical targets, are generally perceived as too controlling.

*“It's good to have a structure to go after and it's good to set goals so that I know I'm doing the right things, but if there's too much rigidity in this... The trust is lost to my profession.”* - Teacher, School B

The principals agree that the teachers have large professional autonomy, and that trust plays a crucial role in the teacher-principal relationship. The aim is to align the teachers towards the same objectives while simultaneously giving them enough freedom to get there the way they see fit.

*“The curriculum explains what to teach, but it is in the teachers’ profession to choose how to teach and what to emphasize. So, therefore, I would say that the teachers are very autonomous.”* - Principal, School B

Although the teachers perceive a great deal of trust and autonomy from the school management, there is a collective resistance to the general development of a harder controlled school in Sweden “from above”. During most interviews, there is a lot of discussions about control “from above.” This refers to all public instances above the school management, including, but not limited to, the City Council, the Education Department, the School Inspection, the school law and curriculums, and the Swedish National Agency for Education<sup>16</sup>.

*“This micromanagement of Swedish school from above has been going on for quite some time now... But I wonder if this doesn’t backfire a bit. we teachers are independent individuals, we might say that we do one thing on paper, but what happens in the classrooms is up to us.”* - Teacher, School A

#### **4.2.3 Lack of perceived purpose of Stockholm Stad’s PMS beyond compliance**

The first observation when discussing performance management with teachers is that PMS is not a phrase used in the daily operations, but thought of as a compliance activity from Stockholm Stad that only involves the school management. No teacher interviewed, at neither of the schools, had read the annual reports. Some did not even know they existed. No teacher recognized a link between their internal PMS-activities and the formal PMS from Stockholm Stad.

*“This is something that the school management is interested in and not me when I am teaching.”* - Teacher, School B

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<sup>16</sup> Swedish term: Skolverket

*“We are always working to improve our education, but PMS is something for the school management team. You have to ask the principal about that” - Teacher, School A*

#### **4.2.4 Lack of perceived link between internal PMS-activities and results**

Both management teams struggle with getting the teachers to understand the link between their internal PMS-activities and improved educational quality. A key challenge in their job is to get the teachers to understand how different initiatives pave the way for improved quality. If teachers start to see the benefits of PMS, they can also understand the purpose.

*“Some teachers have begun to see the benefits of a systematic PMS but for many, it has not clicked yet. The problem is that it's too theoretical sometimes, so they don't see the bigger picture. That's why it's important to get it into practice and show the teachers what the benefits actually are.” - Deputy Principal, School B*

The lack of perceived purpose of the formalized internal PMS can partly be explained by the fact that teachers believe that many activities related to the internal PMS are things they have been doing since they started as teachers, regardless if a formalized system tells them to do them or not. It is in the teacher profession to continuously evaluate classes and pedagogical methods, and they believe the best knowledge is shared informally in the teacher rooms anyways. Many teachers thus question the need to formalize the evaluation processes.

*“We would do this even if it is not written in these papers. It is obvious for us.” - Teacher, School B*

*“I have been a teacher for over 10 years and have always evaluated my work like this.” - Teacher, School A*

#### **4.2.5 School quality can't be quantified**

A last important similarity between the schools, is a perceived lack of good objectives and evaluable indicators on school quality to steer towards. This explains the large emphasis on qualitative evaluations in both the schools' internal PMS-activities and in the steering chain from Stockholm Stad. Although Stockholm Stad monitors a large set of numerical indicators,

each school must explain the level of the indicator with a qualitative written analysis. In the schools' internal PMS, the numerical indicators are dropped completely.

*“The main challenge of school governance concerns identifying evaluable targets that says something about the school’s quality. It is very difficult to connect actions to results... the consequence is that the school is steered towards processes we think leads to desirable results, not the results themselves. - Deputy Principal, school A*

All interviewed teachers argue that school quality, and associated their own teaching quality, cannot be quantified since there are so many underlying factors behind the results. What works in one class one year, might not work at all for the next class the next year. The prerequisites for one class one year might completely differ from the next class the next year. This complicates comparisons across classes and time. When asking the teachers what they would look at if they were to choose a school for a family member, no one mentioned any of the indicators monitored by Stockholm Stad. Instead, they all suggested that the only way to gain an understanding of school quality is to visit the school and talk to teachers and school management.

*“Frankly, I don’t know if these indicators are so darn important after all. What matters is what happens in the classrooms - not the indicators in the annual report.” - Principal, School A*

*“I don’t look at those indicators. I have my own measurement system... In here (\*knocks on head\*)." - Teacher, School B*

### 4.3 Empirical Analysis: Contrasts

This section discusses key contrasts between the schools on an empirical level. These will be further elaborated on through a theoretical lens in section 4.4.

#### 4.3.1 Internal translation processes

A first key contrast between the two schools concerns how the principals translate Stockholm Stad’s PMS into the school’s operations: while principal A has developed her own internal system, Principal B delegate the responsibility of the internal PMS to the deputy principal and

“checks off” the internal PMS-activities through a standardized template four times per year. School A drives educational improvements through a rather formalized and structured system of three forums with attached evaluation forms, while School B drives educational improvements through pedagogically involved school managers where feedback is shared teacher-to-teacher in class visits and other types of spontaneous arrangements.

*“The teachers know that we will persistently ask about our focus areas in all of our meetings this year, so they make sure to work with them, or else they would not have anything to write in the evaluations or say in the meetings.”* - Deputy Principal, School A

*“I don’t think the school management should try to stay out of teachers work as much as possible; we are there, in the core of teaching, and ask persistent and detailed questions. But the teacher is always the expert of her subject.”* - Principal, School A

*“If there are many teachers in a classroom the collegial learning will increase and then the quality of the education is improved naturally without the feeling that someone from above is pointing.”* - Principal, School B

#### **4.3.2 Perceived importance and demands of internal PMS-activities**

Although no teacher at neither school really recognize a link between internal PMS and improved quality, we identify a contrast in how the teachers and managers perceive the importance of their internal PMS-activities: while school A’s teachers and managers believe it adds some value, School B’s teachers view it as a rigid compliance-activity with no value to their teaching, and one deputy principal at School B claims that she would rather be without the formalized PMS-activities. School B’s teachers argue that it is impossible to fit their work into matrices. This suggests that school B, where the PMS is kept at a bare minimum, perceive the PMS-activities to be more coercive than school A, where it is in fact more intensively used.

*“Our control goes hand in hand with the teacher’s professional development. We need to earmark time for their growth, or else it would be drowned by the daily routine, more urgent, tasks.”* - Principal, School A



*“It is good that we are a bit forced into reflecting about these things on a regular basis.”* - Teacher, School A

*“This matrix is just to bother our work. Steering documents can remove the edge in life.”* - Teacher, School B

The flipside of, or at least associated to, the perceived importance is also the demands stemming from the internal PMS-activities. School A’s teachers recognize some value in performing them, but they also perceive them to be more time consuming than what teachers in School B do. Looking objectively at time spent on internal PMS, our empirics suggests that school A’s teachers, and managers, indeed allocate more time to structured PMS-activities than teachers and managers in school B.

*“I understand that we need to work with evaluations in a systematic way, but this structure is so time consuming with all these meetings, so there is no room for the spontaneous things anymore. For example, I can’t remember the last time I asked a colleague if we should organize an excursion together. There is no room to deviate from the structure.”* - Teacher, School A

School B’s teachers did not complain about internal PMS being too time consuming, only worthless and unnecessary.

#### **4.3.3 Perceived coerciveness of Stockholm Stad**

Both schools agree that there is too much “control from above” in Swedish School, but school B’s teachers are especially explicit about the rigidness of Stockholm Stad’s systems. School A’s teachers are more concerned about too detailed curriculums from national regulations.

The coercive perception of Stockholm Stad can be explained by the fact that the internal PMS-documents in School B comprise of a standardized matrix directly transferred from Stockholm Stad to the teachers working group evaluations. The perceived rationale behind the matrices is, according to the teachers in School B, far from enabling a systematic approach to progress:

*“Documentation is about covering your back, that’s why you need to document. I would rather teach than document” - Teacher, School B*

#### **4.3.4 Drivers of teachers’ professional development**

Another contrast between the schools is how the teachers work with their professional development: while the teachers in school A use the forums and forms provided by the school management and believe that can help them in their professional growth, teachers in school B see no link between professional growth and the formalized matrices. Instead, teachers in school B are implementing their own personal PMS: several teachers hand out surveys to the pupils once every academic year to receive feedback. Another have created her own system in Excel where she documents and track of the goals of the pupils so that she knows what they strive towards and better and more systematically can support them in achieving their goals. In this system, she also documents all feedback received, positive and negative. A third has created a system in One-Drive where she tracks each pupils’ individual objectives, results, and feedback.

*“Interviewer: Have you built this Excel-file yourself?”*

*Teacher: Yes, exactly. And it's only in numbers or short comments” - Teacher, School B*

We observed no evidence of individually developed evaluation systems in the teacher group of School A.

## **4.4 Theoretical Analysis**

This section aims to analyze the key findings discussed above through a theoretical perspective. We start with a summary of the design characteristics and development process of the formal PMS of Stockholm Stad that both schools are entitled to comply to, followed by an analysis of how professional autonomy is achieved, and a deep-dive into the schools’ respective translation processes.

**Figure 8: Design characteristics of the PMS of Stockholm Stad**

Design characteristic	Enabling features	Coercive features	Theoretical perception of design features
Internal Transparency	– N/A	<ul style="list-style-type: none"> <li>– Lack of perceived purpose beyond compliance</li> <li>– Lack of perceived linkages between PMS and results</li> <li>– Perceived irrelevance of many indicators: steering towards processes, not results</li> <li>– Designed by and for Stockholm Stad</li> <li>– Not working documents, but “checked off” before deadlines by the principal</li> <li>– Focus areas are set by principal</li> </ul>	Coercive
Global Transparency	– All reports are publicly available; comparisons are however perceived problematic due to different prerequisites (e.g. socioeconomic environment)	<ul style="list-style-type: none"> <li>– Lack of understanding of what happens with the PMS-activities performed on unit level; who reads the reports (beside their closest supervisor at Stockholm Stad)? Who uses the information? What actions are associated to results?</li> <li>– Perception of performing PMS-activities “for the ones above”</li> <li>– Teachers are explicitly shielded from the global context to let them work in peace</li> </ul>	Coercive; a potentially enabling feature cannot be leveraged in the case study context
Flexibility	– Large freedom in how to manage PMS internally beyond the three formal steering documents	<ul style="list-style-type: none"> <li>– Rigid structure and content in steering documents, e.g.;</li> <li>– All indicators are decided by Stockholm Stad, originally stemming from “Vision 2040”</li> <li>– Reporting period follows Stockholm Stad’s operating year instead of the schools operating year</li> </ul>	Evidence of certain enabling design features, but predominantly coercive
Repair	– N/A	<ul style="list-style-type: none"> <li>– Teachers’ contribution in the formal PMS-activities not prioritized; if a feature or objective is not perceived as valuable, the principal avoids translating it to the school unit (flexibility), but without “repairing” the system</li> <li>– No explicit incentives connected to the targets, limited follow-up</li> <li>– Potential “punishment” connected to the formal PMS-activities entails resignation of school management</li> </ul>	Coercive

#### 4.4.1 Formal PMS points in a coercive direction

As shown in the figure 8, the design features of the formal PMS of Stockholm Stad points in a predominantly coercive direction in how the system is perceived. What distinguish the most is the lack of global and internal transparency, both perceived by the principals but especially by the teachers. The view in both schools is that PMS is for the purpose of compliance to Stockholm Stad, and not living documents aimed towards developing the schools. The principals recognized some value in producing the documents as that gave them a chance to summarize the year and gain some control, but no teacher interviewed, at neither of the schools, had read any of the formal steering documents. Either they had not thought about analyzing them, or they did not recognize any value in doing so. Some did not even know the annual reports existed. The perceived lack of value and purpose of the indicators in the steering documents became even clearer when asking interviewees what they would personally look at when choosing a school for a family member. No interviewed teacher mentioned any of the indicators monitored by Stockholm Stad.

The development process of the formal PMS of Stockholm Stad is also characterized by dominantly coercive features: a PMS development process can be considered enabling if they possess characteristics *“that are likely to lead to enabling formalization such as employee voice, employee skills, process control, and flexibility in changing controls”* (Wouters & Wilderom 2008, p. 492, see also Adler and Borys 1996, and Goretzki et al. 2017). Our empirics suggests that there is very limited room for change in the PMS of Stockholm Stad. The structure of the steering documents has remained the same for many years, and the overarching objectives are set by the politicians beyond the control of the public officials both at the Education Department and the school personnel. Little local knowledge, from the school-unit level, is thus integrated in the system.

A feature of an enabling nature, recognized by both management teams, is a large degree of flexibility not so much in design characteristics, but in internal usage. While the structure and content is rigid by design, there is a large degree of flexibility in how the principal mobilize and translate the PMS in her unit. For example, it is accepted that the school prioritize a few areas, such as e.g. “visible learning” and “digitalization”, but work and consequently report minimalistic around other areas, such as “cultural experiences” (examples from School A).

A first theoretical analysis of the design characteristics and development process of Stockholm Stad's PMS through the enabling/coercive-framework thus points in a predominantly coercive direction, except for a large degree of flexibility in internal mobilization. Rigidity, "check the boxes", and lack of purpose visibility are recurring features in our empirics. The underlying thread of an enabling formalization is that users are given a mental model of the system they are using. A coercive PMS lacks, or do not require, this mental model, as users are merely to follow explicit instructions (Adler & Borys 1996, p. 71). A coercive type of formalization is instead aimed at forcing compliance (p. 69). Given the public sector context of our study, where Stockholm Stad is the principal<sup>17</sup> with the official task of quality-ensuring public schools in line with the objectives set by politicians at Stockholm Stad, i.e. the formalization flow is by nature [/law] top-down, it is perhaps not surprising that the control systems are designed for compliance. What is surprising from a theoretical perspective, however, is that both schools manage to create a high degree of perceived professional autonomy within the boundaries of a coercive PMS. For a deeper understanding of the causes and mechanisms behind this, we turn to the schools' translation processes with help of the NPM concepts in our theoretical framework.

#### **4.4.2 Autonomy through principals mobilizing flexibility to absorb coerciveness in PMS**

In both schools, we find evidence of "accounting absorption" by the principals. There is an explicit shielding-strategy by the principals, where a fictitious umbrella is raised over the teachers to let them work in peace without too much disturbance from external control systems.

*"It is important that we serve as an umbrella for the teachers. If we were to dig into every indicator in the control chain, we would drown completely. So we are extremely tough on our prioritizations in this school: we choose a few focus areas and work persistently with those until we see desired results."* - Principal, School A

A first theoretical explanation to how professional autonomy is achieved can thus be found in the fact that large flexibility in how Stockholm Stad's PMS is translated in the school unit allows the principals to completely absorb it, and thus letting the teachers work in line with their core values of the profession without disturbance from accounting features. But there are

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<sup>17</sup> Swedish term: Huvudman

internal PMS-activities performed in a systematic way in both schools, and all teachers interviewed have strong feelings and opinions about these activities. This suggests that the formal PMS is not absorbed completely, but translated along the lines of two different strategies between the schools. These two different strategies are elaborated on in the following section.

#### **4.4.3 Beyond absorption: full decoupling vs. strategic filtering through reconfiguration**

At a first glance, we see evidence of decoupling between the formal PMS of Stockholm Stad and the schools' internal operations in the principals' translation process: the formal PMS is absorbed by the principal, and the teachers are left to business as usual in line with their core values of the teacher profession. Looking deeper into the translation process, beyond a high degree of absorption, we however find quite different micro-dynamics in the principals' translation processes: while principal B work around the formal PMS as much as possible, and decouple it from daily operations as a compliance-activity, principal A use a strategic filtering process in line with a reconfiguration technique:

Principal A colonizes tools from Stockholm Stad's PMS, and achieve a perceived decoupling through stripping the internal activities of features that can be associated with a NPM-logic (e.g. numerical measures). The result is an internal PMS that in fact is in large aligned with the formal PMS of Stockholm Stad, but perceived as a completely disconnected and internally developed system and thus stripped of coercive elements normally associated with PMS. In other words, Stockholm Stad's PMS is completely re-configured by the principal in the translation process, to an internal PMS that goes well in hand with the teacher logic. Time is allocated for professional development, forums are formalized and made available for knowledge sharing purposes, and steering is achieved subtly through persistently asking questions about the focus areas but never controlling, micromanaging, or measuring the implementation of the focus areas. The teachers do not consider these activities as a formal PMS with a connection to the steering from Stockholm Stad, but they are in fact closely connected to it, suggesting that Principal A goes beyond full absorption of formal PMS to a strategic filtering technique, where certain elements of Stockholm Stad's system indeed reaches the teachers daily activities but only after a thorough reconfiguration that makes them more easily digested by the teacher profession.

Principal B do not reconfigure or internally translate elements from the formal PMS, but simply do the minimum internal PMS-activities required through the standardized matrix, and then the teachers are left to continue working without influences of the PMS. This suggests a full policy/practice decoupling in School B: as much as possible is absorbed by the principal, but since it is a part of the principal's role to work systematically with PMS in the school unit, it is checked off a few times a year as a formal compliance-activity. The decoupling is further reflected organizationally in School B: the whole structure aims at “letting teachers be teachers”, with an underlying rationale that the teacher profession should be shielded from other influences, such as adjusting daily practices to a formalized system, mentoring pupils, frequent dialogue with parents, or reporting to a manager who is not a teacher herself.

#### **4.4.4 Lack of transparency: enabling or coercive?**

An important but perhaps inevitable consequence of the absorption processes of the principals is the, by teachers' perception, lack of transparency into the logics behind the internal and global systems they operate within. According to Adler and Borys (1996, p. 72): *“enabling procedures provide users with visibility into the processes they regulate by explicating its key components. They provide users with an understanding of the underlying theory of this process by clarifying the rationale of the rules.”*

We repeatedly met with teachers not seeing or understanding the purpose of the PMS-activities beyond compliance, and the management teams of both schools are very aware of this:

*“I don't think the teachers understand the link between our internal evaluation activities - analysis - actions - and results.”* - Principal, School A

A question we pose after contrasting this finding with the theoretical framework is whether the teachers really perceive their PMS as more coercive because of this lack of transparency into logic behind it. Both schools' teacher groups appreciated that the school management “did the heavy lifting” of PMS compliance, and for some, the accounting absorption was even a key factor for their job satisfaction.

*“One of the key strengths in our school is that the school management shield us from a lot coming from above. The school management is humane and understanding in that way, they know that we need to focus on being teachers.”* - Teacher, School A

Would the teachers feel more empowered and autonomous if more time and effort was spent on the rationale behind the PMS? Or is there, in fact, a context-dependent limitation to what a PMS can do? Perhaps the mismatch between the teacher and accounting logics would make a PMS aimed at enabling teachers counterproductive, suggesting that perhaps public sector PMS should not aim so much at enabling its users, but be seen, used, and “checked-off” as the compliance-tool it is. This view is very evident in the two case studies of our thesis: the professional autonomy is not achieved by designing and developing an enabling PMS, but through absorbing, or “taming”, the coercive elements.

#### **4.4.5 Inter-linkages in the design features: flexibility is key**

Although the view of PMS is predominantly of a compliance-nature, there is evidence that internal PMS-activities are enabling and driving progress for the teachers, as long as they are not pre-packaged “from above”:

If a PMS is to be perceived as enabling, it should *“help committed employees do their jobs more effectively and reinforce their commitment”* (Adler and Borys 1996, p. 83). Although no teachers explicitly said that PMS helped them do their jobs better, it was clear that school A’s teachers were in general more positive towards their internal PMS than school B’s teachers. Teachers in School B, where no internal PMS-activities have been developed, are explicit about perceiving the systems as rigid, coercive, and only aimed at controlling the teachers. At the same time, teachers in school B developed their own individual evaluation systems that in fact are quite similar to those of Stockholm Stad - with the only difference that they created it themselves and are not obliged to use them at all time, but can do so when they believe it adds value. When using their own systems, the teachers see the link to improved teaching and learning of the pupils, which is invisible in the formal PMS. School A’s teachers are not that explicit about rigidity in the formal systems, show less evidence of own individually created PMS and are more positive towards the internal PMS-activities. Teachers in School B thus colonize the PMS-tools, which reduces the perceived coerciveness of the Stockholm Stad-stamp. This means that the more visible Stockholm Stad’s standardized PMS-tools are among the teachers, the more coercive is the perception, not so much due to the tool design and



content, but because it is packaged as a “must do/compliance”-activity with no flexibility in “what, how, when”. Ultimately, this shows the substantial importance of flexibility in systems teachers, and reasonably other types of professionals, operate within. Perhaps internal and global transparency cannot be achieved in a professional bureaucracy before a substantial amount of flexibility is incorporated both in the design characteristics and development process, suggesting a [context dependent] pattern of inter-linkages between the features in the Adler & Borys framework that should be recognized. Focus in school B should thus primarily be to add flexibility into the systems, and erase the Stockholm Stad “stamp”, then transparency into the system logics might follow naturally. To this background, it would make sense for the principals to focus on flexibility in their systems and development process in order for the teachers to gain an understanding of the internal and global logics, simply telling them about the links would likely be counter-productive.

This line of reasoning suggests that the perceived “evaluation monster” can be tamed or even leveraged for enabling purposes not by necessarily decreasing the amount of PMS-activities through accounting absorption, but through focusing on injecting flexibility into the internal systems.

#### **4.4.6 Understanding the principal’s translation strategy**

As discussed throughout this case study, the teacher’s professional autonomy relies on the principal's extensive absorption of the controlling elements coming from Stockholm Stad’s PMS. This reliance suggests a pressured and tight position of the principals: squeezed between Stockholm Stad, requiring data-driven progress in line with NPM and compliance to a coercive PMS that aims to quality-ensure the school, and a teacher group that “hates all things NPM” and want nothing to do with formal PMS. On the one side, the principal can herself be dismissed by Stockholm Stad if not steering her school successfully (as defined by Stockholm Stad), and on the other hand she can face substantial organizational discontent and turmoil if implementing a coercive PMS that challenges the teacher’s professional autonomy. The result is that the principal takes on a heavy burden in balancing, filtering and decoupling the two logics. We argue that this can be understood on a deeper level through two explanations:

Firstly, the current Swedish teacher shortage can be an important contingency factor. Statistics Sweden show a significant and increasing shortage of certified teachers in Sweden.

Following current development and planned political initiatives, Swedish school will be short of 79,000 teachers by 2035 (SCB 2017, p. 72). This suggests a power balance not normally associated with hierarchical organizations steered with a top-down control system. Given that teachers today are not easily replaced, the principal is in practice stripped of the authority from possessing the right and ability to replace personnel as a result of poor compliance. Naturally, this makes the principal responsive to teachers' requests, such as being shielded from formal control systems with the associated documentation and administration.

Secondly, a potential means/ends decoupling in the steering objectives might explain the level of system absorption. Our case study shed light on a key challenge of public sector governance, namely the difficulty of finding appropriate targets to steer towards when the goal is not easily measurable. This leads to a PMS steered towards targets that are not necessarily the ones most important for the organization's mission, but because they can be measured. Are we measuring what is relevant, or what is plausible? Our perception of the PMS of Stockholm Stad is that certain elements are a bit forced. For example, the link between the indicator "Units that sort out food waste for biological treatment" and improved educational quality is perhaps not crystal clear. NPM states that there must be explicit formal measurable standards and measures of performance and success, and greater emphasis on output controls (Hood, 1995), so we measure and control what we can, not necessarily what makes sense. Quantity of measures compensate quality, and lack of quality in the measures forces the school management teams to allocate substantial amount of time in producing qualitative analyses explaining the results. We argue that the nature of the Stockholm Stad PMS show evidence of the means/end-decoupling as discussed by Bromley and Powell (2012). Perhaps it is a mission impossible to create an enabling [formal] PMS when the measures available are not clearly linked to the ends desired. Perhaps it would even be dangerous or harmful to the core values of the teacher profession to steer the organization to heavily towards objectives that potentially suffers from means/ends decoupling. To this background it is perhaps not surprising, but rather reasonable, that the principal aims to shield the teachers from the PMS of Stockholm Stad: a means/ends decoupling results in a policy/practice-decoupling, where the formal PMS *"conform to external expectations regarding formally stated goals and operational procedures, but in practice do not markedly change behaviors"* (Bromley and Powell 2012, p. 2).

## Section V: Concluding discussion

The concluding discussion is organized around 1) three theoretical arguments with associated propositions, and one speculative argument beyond our level of analysis, 2) a summarizing answer to our research question, and 3) limitations. Future research is suggested in connection to the arguments.

### 5.1 Theoretical Arguments

#### **5.1.1 The evaluation monster can be tamed, and even leveraged**

The common discourse on NPM and professional autonomy generally states that NPM has caused a de-professionalization in public sector (Broadbent et al. 1997), and that professionals are out conquered by managers (Clarke and Newman 1997). NPM has created an evaluation monster that is eating of professional autonomy in knowledge intense public sector organizations (Dahler-Larsen 2000, Vedung 2003, Lindgren 2014). This thesis draws on Bezes et al. (2017) in arguing that we need to go beyond the discussion of “the decline of professionalism” to study how the two logics intersect in practice.

In contrast to what the common discourse would suggests, we find strong evidence of a large degree of professional autonomy in the teacher profession on a micro-level. Although the formal PMS from the municipality is rigid and coercive by design, large freedom in how the principal choose to translate it internally allows for high absorption of elements perceived as controlling by the teachers, and a reconfiguration of the system to better suit the teacher profession logic.

For both our case schools, we argue that professional autonomy is achieved by the principals’ absorption of Stockholm Stad’s PMS. The evaluation monster is tamed and kept away from the teachers’ daily operations. Adding to the types of accounting absorption previously identified by e.g. Broadbent and Laughlin (1998), and Kraus (2012), we find evidence of high degree of absorption, but also a strategic filtering by one of the principals (in school A). The strategic filtering involves, in our case, a stripping of features normally associated with a formal PMS, and a full reconfiguration to better suit the teacher profession. The result of the strategic filtering is a system stripped of elements perceived as coercive, so that the teachers do not see any competition between the system and their core values. To link back to the metaphor of the evaluation monster: The monster demands in practice more of School A’s

teachers than School B's, but it is in school A it is reshaped and rebranded into something with a less coercive perception, with the school management as the recipient instead of Stockholm Stad. The compliance loyalty comes from within the organization, where the logics and core values are shared across hierarchies. In School B, the monster is evident in its original shape with a recipient "from above", which makes it more coercive even if in practice require quite little. In other words: both schools manage to tame the evaluation monster through absorption, but while a decoupling-translation seems to put the monster in a cage, a strategic filtering-approach can instead befriend it.

By letting School A illustrate a "neo-managerial" school, where formalized systems in line with NPM have been reconfigured to suit the professional identity of the school - i.e. NPM and professionalism has been merged, and school B illustrate a school governed in line with "pure professionalism", where the teacher should be completely shielded from PMS, we can draw interesting conclusions in regards to how the two logics intersect in practice:

- Professional autonomy can be achieved despite influences of NPM through a strategic filtering process by management
- Rejecting NPM through full decoupling can cause an even more coercive perception of the PMS, than what a strategic filtering implementation would: is the monster tamed through caging, or befriending?
- A neo-managerial organization can thus achieve a less coercive perception through a reconfiguration where the visibility of the controlling organ is eliminated
- Successfulness of neo-managerial reforms in professional bureaucracies seems to be highly dependent on skilled and delicate managers, perhaps preferably from the professional identity rather than a managerial identity, in order to fully grasp what the reconfiguration should aim at.

Given these conclusions, can it be that public sector professionalism is threatened not by NPM itself, but by the systematic refusal of letting it influence daily operations? Decoupling PMS from daily operations seem to only create a more coercive perception of the organizations governance system, than what a strategic filtering and reconfiguration would.

To this background, we would like to make two propositions regarding NPM and professionalism.

**Proposition I:** Control from public sector compliance systems can by the management be absorbed to such an extent that professionals' autonomy is unchallenged.

**Proposition II:** Systematic refusal on a micro-level of letting NPM influence professionals' operations through policy/practice decoupling can cause a more coercive perception of the control system, than what a neo-managerial integration would.

In this discussion, it should be noted that our representative of a “neo-managerial school”, i.e. school A, is taking a “soft” approach to neo-managerial reforms. Since the NPM-discourse still lack a clear rule book in regards to what classifies as a neo-managerial organization, beyond something in between traditional public administration and private sector managerialism, we however argue that our classification is valid for analytical purpose along the lines of “everything is relative”. To better analyze proposition II, we would welcome future research to conduct a similar study with greater contrasts between the “neo-managerial” organization and the “pure professionalism”-organization.

Drawing on Proposition I, we would also welcome future research to investigate the link between level of accounting absorption by the top manager, and the manager's identity/background. Linking back to the curiosity into the “*profiles and itineraries*” of the new managers in public sector organizations (Bezes et al. 2017): the principals in this study are both previous teachers, and we argue that their profiles are more in line with a teacher profession-identity than a pure managerial one (although still perceived as excellent managers in their respective organizations). Perhaps a principal from another background, say a for-profit corporation, would have a different translation approach. It would thus from an identity theory perspective be interesting to do a follow-up study in a NPM-setting, may it be a school or other type of public organization, where the managers come from different backgrounds. Ideally, both proposition I and II could be further analyzed in one study covering one neo-managerial school (or other type of public sector professional bureaucracy) with a top manager from a for-profit managerial background, and one professionalism-organization with a top manager from a professionalism background.

Further interesting future research connected to the propositions above would be to conduct a similar study in a few years. Currently, Stockholm Stad is rolling out a comprehensive new digital platform for all schools, “Skolplattformen”, that aims to gather functions,

administration, and communication concerning relationships within schools, towards Stockholm Stad, and towards parents. It is still in a pilot-version, but massive criticism from teachers has already been voiced (see e.g. Dagens Nyheter, 2018). Will the digital platform let the evaluation monster loose? Perhaps it will be technically impossible for the principals to absorb the coerciveness of Stockholm Stad's control system, and thereby risking challenged professional autonomy of the teachers. Or perhaps the opposite can happen; the platform forces teachers to be more involved in the control chains, and thereby not perceiving the systems quite as rigid and intrusive. At the time of this thesis, the practical implications of the platform are still unclear, but we believe the system will influence the teachers' perception of autonomy vs. control.

A last suggestion on future research linked to proposition I is to study the role of the top manager as a "shielder" in a for-profit context as well: our case organization are protected from PMS stemming from public accountability in the light of NPM, but formal reporting compliance require more and more resources in most corporations today. The audit society is not specific to public sector. To avoid a development where professionals become depressed "auditees", perhaps an important role of top management is to shield the employees and let them do their job in their professional space.

### **5.1.2 The Auditee of today is not afraid to openly condemn NPM**

The common discourse of literature concerning NPM and professionalism suggested that we in our case organizations would meet "depressed auditees", suffering from a "hungry evaluation monster" eating of their professional autonomy. The auditee *"knows that public accountability and stakeholder dialogue are good things but wonders why, after all her years of training, she is not trusted as an expert anymore"* (Power 2013, p. 200). The professionals are further expected to be reluctant towards openly criticizing NPM, as it is a governance model that is said to improve public sector efficiency and effectiveness (Meyer & Rowan 1991, Power 1997, Dent et al. 2004). Interestingly, we find mixed evidence of the auditee mentality in the interviewed teachers. They all agree that there is too much formal control stemming from NPM, and that a lot of documentation is made "just in case", but at the same time, they all experience a high degree of professional autonomy and trust. Interestingly, there is in general no reluctance towards openly criticizing NPM ("the source of all evil") as literature suggests. On the contrary, it is as if the phrase "New Public Management" is a curse word in Swedish schools today.

This suggests that any reform, large or small, made in the name of NPM is likely to be collectively condemned not so much by its content, but by its signal value. The tools in the formal PMS in School B, “the professionalism”-school, were perceived as too rigid to suit the teacher profession, but the teachers developed similar systems by themselves.

**Proposition III:** New Public Management is a toxic phrase in public sector organizations, and there is a need of a changed vocabulary to carry out the mission of a better and more resource efficient public sector.

We are curious into the validity of proposition III across sectors, as well as across nations: is the hatred towards NPM specific for schools, perhaps even for our two case schools, or is it general for more/all public sector organizations? There is e.g. an ongoing debate in Swedish police force, where managers are reported to drown in administrative duties instead of being out on the field (Dagens Industri 2018). Is the attitude towards NPM similar in the police force? And, perhaps even more interestingly: is there any public sector organization where NPM is perceived to have contributed in actually developing and improving service quality and efficiency?

Moreover, it would also be interesting to test the tone of NPM in different countries. Swedish media has during the last years covered a set of scandals relating to implementation of different NPM-reforms, perhaps especially within Swedish health care. The most famous is the construction of the hospital “Nya Karolinska” where a large sum of public funds have been spent on private consultants to learn how to operate the hospital in line with a new steering model. In this media coverage, it is not uncommon to loosely throw in the phrase “New Public Management” when discussing drivers behind the heavily criticized outcome. Of course, this has affected the mental model of the phrase among Swedish citizens and public sector professionals. It would be interesting to see if the bad tone to the concept is specific for Sweden, or if it is shared globally. Is there any country where NPM is perceived to have improved public sector quality and efficiency? As stated in the OECD-report mentioned in the introduction: the challenge of modernizing and streamlining public sector operations is shared by all governments (OECD 2005), so there is reasonably a lot to learn through international benchmarks in governmental approaches.

### **5.1.3 Perception of features in a formalized system is context dependent**

Our last theoretical argument refers to the Adler and Borys-framework on enabling/coercive features of a formalization system, where we would like to suggest that the perception of features in a formalized system is more context-dependent than what the theory suggests.

This is in our findings visible in three ways;

Firstly, our empirics suggests that lack of global and internal transparency do not necessarily shape a coercive perception of the formalized system for the users. As Adler and Borys (1996) state it: *“future research need to develop appropriate theoretical explanations for why features (repair, transparency...) lead to the associated outcomes”* (p. 85), so perhaps this discrepancy is not so surprising. Perhaps there are contexts or situations where users do not value transparency, but actually prefer to work in an isolated bubble. Reasonably, these contexts would include other [trust-based] professional bureaucracies subject to a top-down control system for public sector quality assurance reasons, such as hospitals, universities, and research institutions. This would, in our opinion, be an interesting hypothesis to investigate in future research.

Secondly, in addition to the importance of design characteristics and type of development process, we would like to emphasize the importance of usage/mobilization of PMS-features in shaping user perception. While a system may be rigid and coercive by design, as often is the case in public sector organizations subject to a top-down quality assurance system, variations in internal mobilization of the features shape user perception to a high extent. Our case organizations showed that mobilization of flexibility in internal translation reduced the coerciveness of the other features and [lack of] development process, as it allowed for high degree of absorption. This finding also links to our last argument;

Thirdly, we find evidence of a context-dependent pattern of inter-linkages between the features. In our case organizations, flexibility is crucial to pave the way for internal and global transparency, and it is reasonable that the importance of flexibility in shaping an enabling perception of a system is shared among most professional bureaucracies. But the nature of the linkages, i.e. what features that paves the way for another feature, is likely to be context-dependent. Perhaps there are settings, such as highly standardized warehouses or factories, where organizational members would prefer to not be expected to participate in developing a



PMS, but simply be told how the system works and what the logic behind it is. In this setting, perhaps internal transparency is a key feature in shaping an overall enabling perception of a formalized system.

Based on the three findings above, we would like to make a fourth proposition:

**Proposition IV:** In professional bureaucracies, flexibility is key to shape an overall enabling perception of a formalized system.

We would welcome future research to analyze this proposition in other professional bureaucracies, as well as to continue adding on empirical support of the patterns of inter-linkages: what feature is key in other organizational configurations? We argue that extended knowledge into the inter-linkages in different contexts can enable more targeted efforts in creating and developing efficient formalizations.

#### **5.1.4 Is a decoupled PMS without effect?**

The analytical level of this thesis is the school unit, and more specifically the relationship between management and teacher groups. It is beyond our scope to critically analyze the steering chain of Stockholm Stad. We would however like to suggest future research into the steering of Swedish school on an analytical level above ours. A key feature of a successful PMS is according to accounting literature a dynamic feedback-loop between principal and agents, auditors and auditees, and in our context: school professionals, and the municipality. If a monitored KPI lacks value in organizational development, it should be dropped. If an objective is not clearly linked to the mission of the organization, it should be dropped. The steering chain from Stockholm Stad is very complex, and in one way it is originating from the wrong end: Vision 2040, not the school unit - or perhaps even more importantly: the pupil. The path from abstract overarching objectives to measurable operational KPI's seems to add on complexity, not simplify, and the result is, at least in our case organization, a control chain without much practical implications in the school units. *“That is something for the principal and Stockholm Stad.”* Is the steering chain in fact without effect? Who is it for? What interpretational value can we attach to the indicators that are supposed to measure school quality when we citizens choose a school for our children? The case studies of this thesis encourage speculations around questions of this nature, and we argue that there is a lot of

interesting studies to be made around the PMS of Swedish public sector from a management accounting perspective.

## 5.2 Summarizing answer to the research question

This thesis has aimed to answer the research question;

*“How do public organizations render enabling Performance Measurement Systems that ensure professional autonomy while complying to demands on public accountability?”*

The question has been addressed empirically through a contrasting case study of two different schools, and theoretically through the Adler and Borys enabling/coercive-framework, combined with a set of micro-strategies on how professional bureaucracies can react to NPM-influences according to previous literature.

We find that both schools manage to create professional autonomy for their teachers, despite a formal PMS from Stockholm Stad that is coercive “by nature”. The autonomy is by both schools achieved by the principals’ mobilization of flexibility in internal translation of PMS to pursue a high level of accounting absorption: the coercive elements of the PMS from Stockholm Stad are not transferred internally in the schools to affect the teachers’ daily operations. The teachers are shielded and left to work in peace in line with the core values of the teacher profession. In other words: professional autonomy is achieved not so much by using PMS to enable teachers’ professional development, but through limiting and taming the coercive elements.

Looking deeper into the micro-dynamics of the principals’ translation processes, we however find interesting contrasts: while principal B decouple compliance to the formal PMS from the daily practices to achieve professional autonomy for the teachers, principal A pursues a strategic filtering process, where the PMS is reconfigured completely to suit the teacher profession. Key elements in this filtering process includes e.g. excluding all numerical indicators, removing symbols of the controlling organ (Stockholm Stad), and steering “softly” through questions around target areas rather than dictating. In light of this, we classify School A as a neo-managerial school, where certain logics from NPM is translated internally, and School B as a “pure professionalism”-school, where compliance to public accountability

systems is kept at an arm's length distance from daily operations. While both the decoupling approach, and the strategic filtering process, manage to ensure professional autonomy in a hard-controlled context, we find evidence that the teachers in the neo-managerial school perceive less coerciveness from Stockholm Stad, than teachers in the "pure professionalism"-school. This suggests that the evaluation monster can be tamed through absorption, caged through decoupling and in fact, at least partly, befriended through strategic filtering.

To the background of our conclusions, we would like to revisit the opening quote of this thesis. The originally Russian proverb "*Trust, but verify*" was used regularly by Ronald Reagan in the context of nuclear disarmament in the 1980ies, and we believe it goes to the core challenge of most formal relationships on both macro and micro-levels. Can we verify without hurting the trust? Do we dare to trust, without verifying? Our view is that many studies within the "Audit Society-discourse" suggests mutual exclusivity in this balance, but we argue that our micro-level case study shows that verification can be made without necessarily eliminating the trust. If not in international nuclear relationships, then at least within the Swedish school system.

### 5.3 Limitations

We argue that there are three main limitations to the conclusions of this thesis;

Firstly, our limitation of scope isolates the demands on public accountability originating from the PMS of the municipality. Schools today have multiple sources of control they must comply with, and all of these sources are in some way creating, or at least feeding, the evaluation monster. To really say that the evaluation monster is absorbed and tamed not to infer on the teacher's professional autonomy, it could be argued that we should have included control stemming from e.g. Skolverket, Skolinspektionen, Utbildningsdepartementet, and perhaps even parents and pupils in light of the "information society" where everybody is an expert and has opinions on public sector professionals' judgements. This is an important limitation to our thesis that we have tried to be transparent about. Given that it is the municipality that has the official responsibility of quality assuring Swedish schools through a PMS, we argue that this is a reasonable limitation that had to be made in order to approach our research question.

Secondly, our sample of schools and interviewed teachers might be subject to a sample bias. The schools studied in this thesis were chosen by the principal's boss at Stockholm Stad, and the interviewed teachers were chosen by the respective principals. We do not identify any evidence pointing to a bias in opinions from our sample of teachers: in our opinion, they were all talking and criticizing freely, even on sensitive topics. It is however possible that our sample of schools were chosen as "good examples" where the teachers are known to perceive a lot of professional autonomy. Within these "good examples", we found analytical friction and findings in contrasting them to each other. Everything is relative, and it might be that our representative of a "neo-managerial school" would be the representative of a "pure professionalism-school" in another comparison. To this background, it is important to state that the conclusions made in this thesis are not universal, but specific to our case organizations. The propositions are however formulated in a way that allows for analytical generalization.

Thirdly, our last limitation refers to an important contingency factor in Sweden today: the current teacher shortage. We believe our findings on accounting absorption might be closely linked to the current power imbalance on the labor market of teachers today. A principal without challenges in staffing vacancies with qualified personnel might not take on the burden that comes from absorbing the formal PMS to that extent, but steer the school in a more coercive way in line with the formal system - without risking discontent teachers.

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## Section VII: Appendix

### 7.1 Interviews

**Figure 9: Overview of the interviews**

#	Function	Organization	Type	Date	Duration
1	Education Director	Stockholm Stad	Discussion	2018-09-13	Approx. 60 min
2	Head of primary schools	Stockholm Stad	Discusson	2018-10-04	Approx. 60 min
3	Principal	School A	Interview	2018-10-30	Approx. 60 min
4	Deputy prinicipal	School A	Interview	2018-10-30	Approx. 60 min
5	Teacher	School A	Interview	2018-10-30	Approx. 45 min
6	Teacher	School A	Interview	2018-10-30	Approx. 45 min
7	Teacher	School A	Interview	2018-10-30	Approx. 45 min
8	Teacher	School A	Interview	2018-10-30	Approx. 45 min
9	Teacher	School A	Interview	2018-10-30	Approx. 45 min
10	Teacher	School A	Interview	2018-10-30	Approx. 45 min
11	Teacher	School A	Interview	2018-10-30	Approx. 45 min
12	Principal	School B	Interview	2018-10-31	Approx. 60 min
13	Deputy prinicipal	School B	Interview	2018-10-31	Approx. 60 min
14	Teacher	School B	Interview	2018-10-31	Approx. 45 min
15	Teacher	School B	Interview	2018-10-31	Approx. 45 min
16	Teacher	School B	Interview	2018-10-31	Approx. 45 min
17	Teacher	School B	Interview	2018-10-31	Approx. 45 min
18	Special needs teacher	School B	Interview	2018-10-31	Approx. 45 min
19	Special needs teacher	School B	Interview	2018-10-31	Approx. 45 min
20	Support staff	School B	Interview	2018-10-31	Approx. 45 min

### 7.2 Interview guides

#### School management interviews:

1. Tell us about you:
  - a. How long have you been a principal/deputy principal at your school?
  - b. How did you become a principal/deputy principal? What is your background?
  - c. How would you describe the leader role of being a principal?
  - d. (Why did you become a teacher?)
  - e. Why did you want to be a principal?
2. Please describe the school's PMS-activities
  - a. What do you measure? Why? How often?
  - b. Of all the indicators you measure and analyze, which ones do you think are most important?
  - c. How is the PMS used in your daily work?
  - d. What tools do you perceive are most important?
  - e. What are the benefits of your school's PMS?
  - f. What are the main disadvantages with your school's PMS?
3. If you can think freely, without any restrictions or demands from another party, how would the design your school's PMS?
4. What are important features of a well functioning PMS?
5. How do you feel that your school's PMS leads to a better school?
6. How do you experience your freedom/autonomy towards Stockholm Stad in regards to how you use PMS in your school unit?

- a. In your opinion, is there anything Stockholm Stad or the Education Department should do more/less/different in order for you to do a better job?
7. Do believe it is clear for the teachers what the school leadership expects from them? How does the process of setting expectations look like? (If dialogue is on one side of the scale, and command-and-control on the other)
8. To what extent can teachers influence the PMS?
  - a. You have, for example, something called the "lesson frame" with concrete points on what each lesson should contain; How was that frame developed? Is it followed by the teachers? Is there any specific feedback that is common from teachers?
9. How do you experience the teachers' attitude towards PMS-activities?
  - a. What is their general feedback? How do they perceive the PMS?
  - b. Do you have an underlying strategy/motivation plan to get teachers to work with PMS and goal fulfillment?
  - c. Is it challenging to make them comply to internal rules and systems?
10. How do you look at the balance between control and professional autonomy of the teachers? Is there a mutual exclusion?
  - a. Do you have any examples of when teachers perceive the rules to be too controlling?
  - b. Do you have any examples of when teachers perceive the rules or internal systems to be helpful?
11. What do you think is important in order for teachers to feel empowered?
12. Collegial learning is often mentioned as a good method for professional development in knowledge-intensive organizations.
  - a. How does collegial learning work in practice at your school?
  - b. How does your PMS promote collegial learning?
13. What are, in your opinions, the major challenges of PMS in your school?
14. Do you experience a de-professionalization of the teacher profession? If yes, how does that manifest itself in practice in your school?
15. Do you believe there is a connection between the current teacher shortage in Sweden and a harder controlled school?

### **Teacher interviews:**

1. Tell us about you:
  - a. What is your job?
  - b. What topics and grades do you teach?
  - c. How long have you worked at this school?
  - d. How long have you been a teacher?
  - e. Why did you become a teacher?
2. Tell us how PMS in schools;
  - a. What do you think is important to measure in a school?
  - b. What do you measure at this school? Why? How often?
  - c. If you were to choose a school for a family member or friends, what would you look at?
3. How do you use the PMS in your daily work? How does it affect your job?
4. Tell us about your perception of your schools PMS:
  - a. What are the benefits of your school's PMS?
  - b. What are the disadvantages with your school's PMS?
  - c. Do you have an example of when PMS has helped you in your job?
  - d. Do you have an example of when PMS has made your job harder?

5. If you could think freely, without any restrictions or demands from another party, what would the PMS look like in your school? What do you need in order to do a good and constantly better job as a teacher?
6. What are the most important things for a well functioning PMS?
7. Collegial learning is often highlighted as a good method of development in knowledge-intensive organizations, such as a school.
  - a. What do you think about collegial learning?
  - b. How does collegial learning work in practice at your school?
  - c. How does your school promote collegial learning?
8. Do you feel that you can influence your school's PMS? Examples?
  - a. You have something called "lesson frame" with concrete points on what a lesson should contain. How was the frame developed? Are you following it? Is that helping you?
9. How do you know what is expected from you as a teacher? Are those expectations clear?
10. How much time do you spend on PMS-activities per week?
11. How does the PMS-activities affect your motivation? Do you feel more motivated if knowing that your effort is measured and given attention by management?
12. How do you feel that PMS-activities leads to a better school?
13. How do you look at the balance between control and trust? Do you experience a mutual exclusion?
  - a. When do you feel trusted?
  - b. When do you feel controlled?
14. Do you experience a de-professionalization of the teacher profession? If yes, how does that manifest itself in practice in your school?
15. Do you believe there is a connection between the current teacher shortage in Sweden and a harder controlled school?

### 7.3 Empirical documents - overview

#	Document type	Source
1	Manual for annual report	Stockholm Stad
2	Reporting of complaints	Stockholm Stad
3	Tools for result dialouge	Stockholm Stad
4	Agenda for result dialouge	Stockholm Stad
5	Quality report 2018	Stockholm Stad
6	Operating Plan	School A
7	Annual Report	School A
8	Semi-annual report	School A
9	Target planning form (samples plus answers)	School A
10	Individual evaluation form (samples plus answers)	School A
11	Subject evaluation	School A
12	Class frame	School A
13	Operating Plan	School B
14	Annual Report	School B
15	Semi-annual report	School B
16	Evaluation matrix	School B

## 7.4 PMS Documents School A<sup>18</sup>

### Individual evaluation form

1	How have you accomplished your individual objectives from last year?
2	What have gone well this year? How has that affected the learning of the pupils? Please be as concrete as possible.
3	How have [Focus Area 1] affected your teaching? How has that affected the learning of the pupils?
4	How have [Focus Area 2] affected your teaching? How has that affected the learning of the pupils?
5	Collegial learning: Have you and your feedback-coworker been observing each others classes? How has this affected your teaching, and in the prolonging the learnings of the pupils?
6	State a few examples how collegial learning [spontaneous collaborations, or in the working and subject teams] has contributed to improved learning of the pupils
7	Based on your reflections above, state three individual objectives for yourself for the coming year
8	What prerequisites do the school need to improve in order for you to do the best job possible?
9	What do you think the school as a whole need to improve? Please state concrete suggestions on improvements.

### Subject team evaluation form

- Result-analysis:
  - What factors can explain improved/deteriorated results compared to previous years?
  - What cause the grade discrepancy between final grades and grades on national tests? If they are large - can they be justified?
  - What can be changed in terms of pedagogy to improve learning and results in your topic? What should we “start doing”, “stop doing”, and “continue doing” for improved learning?
- Focus area analysis:
  - How has the work with [focus area] affected the teaching in your topic?
  - Have you observed results in the pupils learning because of it?
  - What would you like to do more of from the [focus area] next year?
  - How can the work within [focus are] be improved next year?
- Grading culture analysis:

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<sup>18</sup> The documents have been translated and re-formatted by us to protect the schools anonymity. Certain elements have been simplified to serve the purpose of this thesis.

- How is the grading culture in your subject team?
- What are the pro's and con's? How do you work with this?

### Working team target planning form

- [Focus area 1]
  - What do we do?
  - How do we do it?
  - Who? When?
- [Focus area 2]
  - What do we do?
  - How do we do it?
  - Who? When?
- [Focus area 3]
  - What do we do?
  - How do we do it?
  - Who? When?

### 7.3 PMS Documents School B



Evaluation Matrix<sup>19</sup>

Focus areas	Planning W.32	Follow-up W.44, W.10, W24
Where should we go?	How should we do it?	What changes have been made? What had we expected? What changes do we want to do ahead?
Targets to work towards this year	<b>How</b> do we work with the focus area? <b>Why</b> do we do it like that?	
[Focus Area 1]	How? Why?	
[Focus Area 2]	How? Why?	
... [Focus area 6]	How? Why?	

<sup>19</sup> The matrix is translated and re-formatted by us to protect the schools anonymity. Certain elements have been simplified to serve the purpose of this thesis.