



Institutional Transformation: The Impact of Performance Measurement on Professional Practice in Social Work

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Introduction

Performance measurement represents one example of a range of processes operating within the discursive formation of New Public Management, all of which are destabilising (or at least have the potential to destabilise) modernist professional social work. In this article I argue that the changes represented by such processes operate in insidious yet powerful ways, with significant consequences for those professions drawn into the calculus of performativity (Lyotard, 1984). My primary thesis is that the use of performance measurement in the reconfiguration of service delivery systems provides a revealing example of mezzo and micro processes of institutional change. By this I mean that in drawing its rationality from the macro level of neo-liberal ideology and politics and implemented at the organisational (mezzo) level, performance measurement has the capacity to transform the way social workers undertake their work. In the process, the professional identity projected by social work may also be radically transformed. I suggest that this last claim is as yet just that – a claim - which awaits empirical investigation.

To achieve my objectives I first make some introductory comments about performance measurement and its origins. Following that I establish the conditions of change in which I position social work as a quintessentially modernist professional project congruent with the modernist welfare state (irrespective of regime type¹). Due to the by now well-understood impact of economic globalisation, neo-classical economics and neo-liberal politics, those welfare regimes have been transformed. As a consequence, the ‘fit’ between the new conditions of welfare and the professional project of social work has been fractured. I then employ a body of theory, neoinstitutional theory², to provide an explanatory framework for why these developments are important. I suggest that the reconfiguration of the welfare state and the associated reconstitution of service delivery represent institutional change. I outline the conditions, processes and consequences of institutional transformation and I discuss what impact engagement with such performative practices as performance measurement may have on modernist social work. I suggest that such developments constitute examples of institutional change at the mezzo and micro level. I also demonstrate how neo-liberalism

¹ My position, as argued in McDonald, Harris and Winterstein (2003), is that social work developed along locally contingent directions, shaped by the overall orientation of the welfare regime type adopted by the various industrialised nations. Nevertheless, its commonality across jurisdictions and regime types is found in its relationship to the modernist progressive impulse of those welfare states.

² I note that this is a body of theory which as yet has little purchase in the social policy and social work literature; an interesting omission given its utility. The exception is Newman (2001). An excellent example of where it has been applied to cognate professions (health and allied health and their response to the pressures arising as a result of managed care in the USA) is found in Scott, Reuf, Mendel and Coronna (2000).

represents a very different institutional rationality than that represented by modernist social work as an expression of the post-war welfare state, thus illustrating the lack of fit between the two.

By using neoinstitutional theory and by inferring from extant empirical applications of it in related contexts, I am able to hypothesise potential outcomes for social work of the clash in rationalities represented by institutional change. However, while neoinstitutional theory is useful in drawing conceptual models of how the macro rationalities of neo-liberalism are mediated through such mezzo practices as performance measurement implemented at the policy, program and organisational level, it is less developed in indicating *how* these transformations occur. In the final section of the paper I turn to discourse theory augmented by insights drawn from the governmentality literature (Foucault, 1991; Dean, 1999; Rose, 1999). I do so to illustrate how we might think about the impact of engaging in the practices of performance measurement on the constitution of the day-to day identities of social workers. Like Ball (1998: 187) I apply 'a profane, epistemological eclecticism' in that I unashamedly draw on different bodies of theory which themselves do not always share epistemological assumptions. In my defence, I note that while at one time neoinstitutional theory was predominantly positivist in its intent, in its origins and in more recent developments the corpus has displayed a decidedly constructivist turn. I further contend that my marrying of governmentality with discourse theory provides a means of putting empirical 'legs' on a critical analysis of governing practices as they are acted out in the everyday practices of a profession such as social work.

Implementing Performance Measurement

Performance measurement is one aspect of a series of inter-related projects of state reform legitimised by the neo-liberal turn in politics. As is well known, the last twenty years of the 20th Century witnessed the rise and eventual dominance in the liberal welfare states of the doctrines of New Public Management in public administration (Peters, 1996; Rhodes, 1994). In combination with various programs of welfare reform, these had the effect of transforming welfare service delivery. Drawing on micro-economics in the form of public choice theory (Buchanan and Tullock, 1980) and principle-agent theory (Grossman and Hart, 1983), these developments drew previously autonomous and distinct state agencies into the now-dominant logic of the market which has inter-penetrated all aspects of the state. Just as neoclassical economics (the economic version of neo-liberalism) is centrally implicated in the reconfiguration of national economies, public choice and principal-agent theories reconfigured the state.

In the language of public choice theory, rational actors (for example, social workers) maximize their own return by using their position for material self-advancement and enrichment. A consequence of this, advocates of public choice theory argue that policy and service delivery is distorted away from the preferences and interests of the majority of citizens. The (assumed) characteristics of public servants cause them to run service delivery agencies in their own interests rather than in the interests of economic and social efficiency. In public choice theory terminology, this is known as *rent seeking*. Agency theory is a particularly influential strand of public choice theory, introducing many of the concepts that now characterize public service delivery, for example, of *principals* and *agents*. Agency theory examines the relationship between principals and agents. These roles (that is of principal and agent) operate in a cascading chain of relationships from politicians to department heads down through the hierarchy of administration all the way to the team leader and the social worker. A principal is she who sets the task; an agent is he who implements it.

The central problem for principals is how to *control agents*, particularly opportunistic agents such as professionals with pretensions of autonomy.

When set in motion, both sets of theory underpin the design prescriptions of New Public Management, which among other things, is clearly related to increased distrust of bureaucracy and disquiet about the autonomy, practices and decisions of bureau-professions such as social work (Harris, 2003). Culminating in such developments as the introduction of care management in Britain and managed care in the USA, social workers now find themselves firmly drawn into a re-designed service delivery system which, in turn, promotes new forms of control and accountability as well as increasingly prescribed forms of practice. In the United States, for example, the rise of managed care has created circumstances in which social workers must demonstrate both efficiency and effectiveness (or at least attempt to do so) to effectively compete for survival (Gambrill, 1999).

They must do so however, within the calculative rationality of the principal – that is, the neo-liberal state. Performance measurement and performance indicators represent one (albeit very effective) tool of this rationality³. Through their use, control is exerted all the way down from the centre of government to the street-level of service delivery – through all aspects of policy, program and service delivery (Newman, 2001). Under the new conditions of service delivery, social workers are increasingly required to demonstrate efficiencies and effectiveness in pre-determined terms to governments and third-party purchasers of their services. Performance measurement ‘creates’ social work practice in that it determines which specific forms of practice are drawn into the framework of accountability (and are therefore authorised), and in doing so leaves little room for others. In this way, the design principles of a reformed state become the driving force for the reconstitution of professional practice.

After Modernity? Social Work in the Contemporary Era

Social work is, I suggest, the quintessential example of the optimism and trust which characterised modernity - that emancipatory project of progress. Indeed, the assumptions of modernity constituted the foundations for the welfare state, for social policy and for social work. As Parton and O’Byrne (2000, p. 39) say: ‘the birth and development of social work was very much aligned with modern ways of thinking and dealing with social problems’. As a model of modernity the 20th Century Keynesian welfare state was the crucible in which contemporary social work was formed. Social work was gradually positioned as important technologists of the state-sanctioned intermediary zones between the state, the market and the citizens; the ‘petty engineers’ of the 20th Century social state as Nikolas Rose (1999) (somewhat acerbically) comments. The welfare state provided the primary vehicle for social work, and the primary supporting institution for sustaining it. From these institutional arrangements social work drew its legal and moral authority, along with the material conditions and organisational auspices for practice. To varying degrees and depending upon the national choices made in respect of modernist welfare, social work was the operational embodiment of modern welfare regimes.

Modernist social work was also, I suggest, a *professional project* - a construct drawn from the sociology of professions. Drawn from a number of sources (see Macdonald, 1995 for a more thorough discussion), it builds on the Weberian conception of society as an arena in which social entities such as the professions compete for economic, social and political rewards.

³ I note that there are others – performance appraisal, performance-related pay, quality assurance, total quality management, risk, audit and so forth.

Such entities, in this case social work, endeavour to bring themselves into existence and to maintain or improve their relative standing viz a viz other occupations. In this way, the group pursues a *project*. Taken up and extended by Friedson (1970) and in particular, by Larson (1977), the idea of the professional project as strategy developed. Applied to social work, the professional project refers to the various activities undertaken to promote itself – licensure, professional education and accreditation, professional associations, codes of ethics and so forth. The professional project, I suggest, was institutionally congruent with the modernist welfare state – in terms of its auspice, roles, legitimacy and importantly, its normative orientation.

Destabilisation (or more accurately, neo-liberal re-configuration particularly in the liberal welfare states), establishes the central condition of institutional transformation (see, for example, Gilbert, 2002; Goodin, 2000; Glennerster; 1999). Clearly, the extent to which this has happened varies according to the regime-type and the extent to which neo-liberalism was taken up and normalised in the main stream of politics. I note that in his review of European welfare states, Taylor-Gooby (2001) suggests that the theme of radical destabilization is overstated, a conclusion supported by Kuhnle (2000). Alternatively, Taylor-Gooby suggests that welfare policy in Europe has, in the recent past, largely resisted pressures for retrenchment, is not contracting, and is not obsolete. Nevertheless, he does suggest that the European welfare states are on a new trajectory, or rather trajectories, as different countries respond idiosyncratically to the pressures for change. Clearly, institutional change is most keenly felt in and illustrated by the ‘liberal’ welfare states of Britain, the USA, Australia, Canada and Aotearoa New Zealand. While clearly a matter of degree, institutional change is nevertheless a common condition experienced in all the advanced welfare states.

Theorising Institutional Change

To assist appreciation of the likely impact of engaging with New Public Management-inspired practices such as those associated with performance measurement, I draw selectively on a set of concepts developed theoretically and refined empirically within the corpus of what is known as neoinstitutional theory (Powell and DiMaggio, 1991). Welfare regimes function as institutions in that they are a set of norms and expectations regulating the interaction of social actors – groups, human service agencies and individuals – in the promotion of ‘welfare’ (Bouma, 1998). Institutions are constituted by and reflected in fields, for example, the social welfare field. The transformations in welfare states heralded by such practices as performance measurement represent institutional change, the effect of which is to disrupt pre-existing field-level consensus about how welfare service delivery is undertaken by introducing new ideas and practices (Greenwood, Suddaby and Hinings, 2002). Within fields there are various entities - for example, organisations and the professions - which influence field-level debates to different degrees (Greenwood et al., 2002; Hoffman, 1999; Bouma, 1998; Cooper, Hinings, Greenwood and Brown, 1996).

Recently attention has focussed on institutional change processes that emphasise field-level shifts in *logics* and their associated *rationalities* (Aldrich, 1999; Scott, Reuf, Mendel and Caronna, 2000). The rationalities of New Public Management promoted by the neo-liberal political project is, for example, an institutional logic. By this I mean that it is a common meaning system representing an array of material practices and symbolic constructs that constitute the organising principles guiding activity within a field (Galvin, 2002). Institutional logics provide the rules of the game, and shape what constitutes both ‘problems’ and their ‘solutions’ (Thornton and Ocasio, 1999). Changes in the institutional logic of a field over time

lead to changes in the functioning and behaviour of constituents (Galvin, 2002), for example, social workers.

The Weberian notion of *value spheres* (Friedland and Alford, 1991) operating within the institutional logic of a field is useful for illustrating the scope of change. An institutional field can be pluralistic in that multiple sub-rationalities can operate within it. Within the welfare field, social work is one value sphere with its own theoretical, substantive and formal rationalities (Townley, 2002; Kalberg, 1980). These provide the foundations of both professional identity and patterns of action that make up social work practice. As can be seen from the Table 1 below (and as I indicated in the previous section) social work rationalities are largely congruent with those of the modernist welfare state. They can also be contrasted with the rationalities of the new institutional logic of practices associated with the neo-liberal welfare regime.

	Rationality⁴	Social Work	Neo-liberal welfare
Theoretical Rationality	Promotes the mastery of reality through particular cognitive constructions, application of specific concepts and processes of logical deduction.	Professional practice informed and directed by social work practice theory and knowledge predicated on professional autonomy.	Practice informed by New Public Management, public choice and agency theory predicated on maximising accountability.
Substantive Rationality	Orders action into particular patterns by reference to an identifiable cluster of values.	Practice informed by social work values congruent with values of liberal or social democratic welfare state.	Practice informed by neo-liberal notions of obligation, mutual responsibility, individualism and freedom.
Formal Rationality	Orders action by reference to rules, laws or regulations relating to the economy and society.	Practice informed by policy and organisational logics of post-war welfare state. Social workers as bureau-professionals	Practice informed by new configurations of states and markets, new forms and spaces of service delivery, new 'rules' about how to undertake service delivery.

Table One: Rationalities of Welfare⁵

⁴ These are drawn from Kalberg, 1980

⁵ I note that Weber also talked about a practical rationality which responds to reality on purely pragmatic grounds.

Specifying the rationalities of social work and neo-liberal-related practices in this way allows us to think about and acknowledge the nature and extent of the differences between the welfare state (and social work) and the neo-liberal state. I now establish theoretically what happens when such diverse rationalities are present in the same field.

First, neoinstitutional theory would suggest that, in the context of the shift from the welfare state to the neo-liberal regime, the conditions for institutional change are readily observable. Oliver (1992) for example nominated the theoretical antecedents of institutional change: mounting performance crises in the field, conflicting internal interests, increasing pressures to innovate, changing external dependencies, increasing technical specificity and goal clarity, increasing competition for resources, and changing institutional rules and values. All of the above have been observed for some time, especially in the 'liberal' welfare states (see, for example, Jamrozik, 2001; Hughes and Lewis, 1998). The supplanting of the logic of the welfare state with that of the neo-liberal regime can be explained as the combination of an enabling pattern of resource dependencies (in that those wanting change also control resources and those resisting change are resource-dependent), plus the existence of a credible alternative represented by the design prescriptions of New Public Management (Greenwood and Hinings, 1996). In the case of the liberal welfare states (the UK, the USA, Australia, Aotearoa New Zealand and Canada) institutional change was and is driven by largely by central governments committed to the new logic with almost total control over resources.

In those contexts, the logic of neo-liberalism has taken on a hegemonic status to the point where some scholars call it the 'no alternative' school of thought (Peck, 2001: 445). Theoretically, this can be understood as *full institutionalisation*, wherein the logic of neo-liberalism has such an overwhelming degree of cognitive legitimacy it has become taken-for-granted (Greenwood et al, 2002). Once an institutional logic such as neo-liberalism becomes dominant, the subsequent attitudes, attention and behaviours of influential actors (such as organisational managers and executives) become isomorphic with it. Thornton and Ocasio (1999), for example, demonstrate empirically how the professional logic of the higher education publishing industry was replaced by a new and dominating market logic, largely through the activities and orientations of executives.

Theoretically, as the welfare state becomes re-institutionalised as the neo-liberal regime it will develop a different language, generating different interpretive frameworks (Meyer and Rowan, 1991). In using this language participants 'create' the institution, in that it accounts for and recursively legitimises actions and behaviour. Neoinstitutional theory encourages us to examine the role of agency (for example of social workers and managers) in institutional processes (Barley and Tolbert, 1997; Hirsch and Lounsbury, 1997). My reference earlier to Thornton and Ocasio (1999) indicates that there are empirical applications of neoinstitutional theory to situations of institutional change which can inform our thinking. I refer here to two additional empirically documented examples. The first of these looks at the impact of New Public Management on professionals working in museums (Townley, 2002). In this case, the author presents findings from a longitudinal study of the impact of the introduction of performance measurement in a government body in Alberta, Canada responsible for eighteen museums. She wanted to know how conflicts between different rationalities (in this case between the dictates of New Public Management and the professional rationalities of the museum curators, historians, researchers, archivists and educators) were handled. She found that while there was formal acquiescence and compliance with the new systems; privately, individuals challenged, attacked and dismissed the initiatives. However, Townley also found that the degree of compliance and resistance varied depending on the *type* of rationality

challenged, concluding that in any given context there are hierarchies of rationalities which structure the degree of compliance or resistance. Where, for example, the substantive rationality of incoming institutional order appeals to or is congruent with broadly institutionalized values in the community, then there is little resistance. From this I hypothesize that where neoliberalism has become accepted as salient politics in the community more broadly, then the capacity or willingness for traditional social work rationalities, for example, to resist and be upheld is limited. She also noted that there was a deeper underlying tendency for formal rationalities to undermine substantive rationalities over time. This latter finding is, I suggest, significant for a profession whose primary rationality is substantive.

The second looks at the impact (paradoxically) of social work students as volunteers on the institutional order of a feminist human service organization (Zilber, 2002). In this case, the context was a volunteer-run rape crisis in Israel. When founded in 1978, all of the participants were affiliated with the feminist movement and they intentionally strove to create a service reflective of their beliefs. In particular, they promoted an understanding of rape in social and political terms. Further, the structure and management practices in the centre reflected feminist collectivist modes of organizing. At the time of the study (over twenty years later) these organizing and practice principles were still in evidence, but had been considerably weakened. As demand for services grew (and faced with a shortage of volunteers) the centre opened its doors to non-feminist members. Further, in order not to discourage potential volunteers the feminist orientation was downplayed. Zilber (p. 244) says that 'a novel type of volunteer was attracted to the centre - students and novice practitioners of therapeutic professions, especially psychology and social work, who were seeking a supportive context in which to practice their newly acquired professional skills'. Over time, a therapeutic rationality dominated the feminist rationality, resulting in significant shifts in the orientation and organization of the centre. Importantly, the centre developed a degree of congruence with the rationalities of the broader society and its legitimacy with the external environment increased. Of interest here is not the seeming 'success' of social work, but the implication that the (driving) substantive rationality of the organization was overturned by a change in the *type* of people involved. Second, supplanting an existing rationality with one more congruent with the external environment increases an organization's legitimacy (and hence viability).

I have, to this point, discussed performance measurement and associated practices as mezzo (organizational) practices constituted within the macro rationality of neo-liberalism. Neoinstitutional theory (and empirical work using it) is very useful when thinking about the likely effects of engaging with these types of New Public Management-inspired rationalities promoted by such practices. However (and as I indicated in my introductory comments) while it acknowledges theoretically that the micro practices of agents (such as social workers and organizational managers) are important in the constitution of the institution of the neo-liberal welfare regime, it is less specific about how this occurs at that level. I suggest that another way of appreciating how institutional change is produced is to focus in the constitutive capacities of language and discourse.

Constituting the New Order

In my introductory comments I suggested that New Public Management is also a discursive formation - a structure of knowledge, claims and practices through which we understand things and through which we decide to do things. Discourses define all sorts of phenomena, for example, how social work practice is undertaken, and the obligations, responsibilities and authorities of different categories of people (Parton and O'Byrne, 2000). A discourse is a

framework or grid of social organization that makes some forms of social action possible while excluding others. A discursive context is the context or arena in which particular discourses are enacted. The Keynesian welfare state was one discursive formation which authorised the bureau-profession of social work to engage in autonomous practice guided by professional knowledge. The neo-liberal welfare state is another formation, and New Public Management is the dominant discourse.

By turning to the notion of discourse (and subsequently to that of governmentality), I am signalling that the type of institutional change resulting from engagement with the rationalities of New Public Management and neo-liberalism operates ontologically. That is, it shapes identities of actors operating within the discourse. While I cannot do justice to the complexity of discourse theory and associated analytic methods within the genre of discourse analysis here, I can nevertheless take some of the ideas generated within that body of work to assist appreciation of the constitutive effects of language.

Discourse is language in use, in spoken or written forms. It is talking and writing which, in both instances, acts upon the world and both constructs and is constructed by it (Candlin, 1997). For our purposes, the words used to describe the practices of social work in whatever context operate as *signs*. Signs stand between the object (for example, a social worker providing a service in an organisational context conforming to the dictates of performance measurement) and that which is observing or 'reading' it (for example a manager in a social welfare organisation or anyone in the hierarchy of principals). When a sign is affixed to a social worker, that person or role is known 'through the sign *and not by any other means*' (Boden, 1994, p. 55, italics in original). The signing process, in this case the affixing of descriptors of service delivery in the form of performance indicators of what practices are to be measured and how they are to be measured, is achieved *through* language. Language is the means through which social phenomena such as social work practice come into being and are rendered knowable. Irrespective of the discourse in operation, in any social work intervention process, the sign 'social worker' is brought to life, with actual material consequences. And as Boden so aptly demonstrates, organisation (as a process of arranging social action *and* as a collective identity) is also achieved through language. It is a process which is, paradoxically, so transparent that it is invisible, and hence taken for granted.

The labels affixed to social workers (or in this instance, to what they do in organisations) are categorization devices – means of determining who is who, and what characteristics adhere to the various categories (for example, care or case manager). Discourses which employ such signs also reproduce and reinforce ideologies (Van Dijk, 1998). Ideology operates at conceptually distinct levels (although in practice, the levels are interwoven) – for example ideology operates at an intellectual level (an overall, coherent system of thought), and at a lived level (at the level of self and 'other' (Jaworski and Coupland, 1999)). When social work practice is constructed in the discursive framework of performance measurement, a specific ideology is promoted at the various levels. As noted previously, performance measurement is part of the overarching ideological formation of neo-liberalism, and when invoked in social practices (such as in instances of social work practice, or in almost any encounter in a human service organization), creates a particular identity (or formation of identities).

Here, I turn to what is known as an analytics of governmentality (Foucault, 1991; Dean, 1999; Rose, 1999) to develop my analysis of the ideological dimensions of performance measurement and New Public Management as part of the discursive formation of neo-liberalism. I make two points. First, performance measurement can be understood as a series

of remedies undertaken to re-shape the social state (that is, the Keynesian welfare state) in the interests of rendering it governable. In the process and as Rose (1999: 151) says 'the subjectivity of the civil servant' (social worker) is 'transformed'. The mode of transformation is undertaken through the application of the processes of audit in the interests of accountability.

Audit is the key technology of New Public Management (Power, 1997). Accountants developed audit for a purpose; that is, to promote accountability, particularly in situations of mistrust and imperfect knowledge. The rise of audit as a mode of promoting accountability represents the 'financialization' of relationships which were once bureaucratic or professional. By this I mean the financial logic of audit - the calculation of costs, ratios, surpluses, deficits, appreciation, depreciation, profits and losses in pursuit of financial accountability and efficiencies, has become the core rationality of 'public' service delivery, irrespective of the site of production. The rise of audit has thrown an all-encompassing cloak of financial rationality over the range of institutions and their organizational representations. Through its inexorable insistence on inspection and evaluation and its demands for procedural conformity audit is, as Rose (1999, p. 152) suggests, a powerful technology for 'acting at a distance on the actions of others'.

Power (1997) suggests that contemporary society is an *audit society*, in which programs of control and the mechanisms of audit are one and the same. Audit as a process is ubiquitous, spreading to domains strictly beyond the financial and rendering them calculable within the logic of finance. The spread of audit as the defining rationality has widespread effects, especially in terms of what actions are undertaken, by whom and when - professionals and managers - are drawn into its calculations. In the process, the technical requirements and the logic of audit replaces professional expertise and other specialist activities. As Power (1997) suggests, the rise of audit represents the triumph of distrust, and in our case, escalation of suspicion of professional social workers and organizations providing welfare services - actors and settings once representative of hope and optimism. Using this analytical framework, we can appreciate the linkages between the discursive framework of neo-liberalism and its ubiquitous and insidious operations in the array of practices associated with performance measurement.

The second point I wish to make provides a platform to make conceptual linkages between the insights provided by neoinstitutional theory, discourse theory and governmentality. I take up the notion of the 'conduct of conduct', particularly in how actors (agents) engage in the processes of governing (institutional transformation), both of themselves and others. An analytics of governmentality suggests that this is inevitable - that governing agents such as social workers, under the conditions created by neo-liberalism, will govern at a distance. In other words, social workers will take up the calculative rationalities of performance measurement promoted by New Public Management, and will, in the process, transform themselves. Increasingly we hear in social work, for example, of calls for 'ethics audits' and 'skills audits' in which the competence of social workers and the ethicality of their practice is calculated by the 'presence' or 'absence' of a particular observable 'skill' or a specific administrative procedure. Here I suggest that the juxtaposition of 'ethics' and 'audit' for example, provides a case in point of the sorts of discursive practices which have the capacity to transform social work. As a result, qualities or capacities which fall outside of the observational range or epistemological domain of the audit recede in significance, and other (presumably desirable) attributes such as critical reflexivity or internalized commitment to professional values and ethics are diminished. I suggest that appreciation of the operations

and impact of such transformative practices are most likely to develop if we focus our analytical gaze at the level of discourse.

Conclusion

In this article I have developed three levels of analysis - augmented by references to theory - to develop and deepen our understanding of performance measurement. I have suggested that performance measurement is part of what is, essentially, a new orientation to government; that of neo-liberalism. As such, performance measurement is part of a discursive formation - New Public Management - which has re-written the conditions and practices of government. I have also suggested that the shift from the social or Keynesian welfare state to the neo-liberal welfare regime constitutes institutional change. By positioning the Keynesian welfare state and its successor, the neo-liberal regime as a social institution (and by understanding New Public Management as an assemblage of institutional practices as well as a discursive formation), we are able to link the macro rationality with policies, programs and practices operating at the mezzo (organisational) level. In this way, we can conceptually visualise *how* the macro rationality of neo-liberalism translates into actual organisational practices designed to promote accountability. Finally, I suggested that to flesh out our appreciation of how engagement with these practices by actors (managers, social workers), we can usefully turn to discourse theory augmented by concepts drawn from governmentality theory. In effect, I have constructed a theoretical framework for exploring the impact of neo-liberalism on social work. To that end, I conclude by suggesting that this is an empirical task (or more accurately, a research program) which has barely begun. If we are interested in the future of social work then we should not hesitate to take it up.

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